

**THE
ACTS AND PROCLAMATIONS
OF
COCHIN**

THE ACTS AND PROCLAMATIONS OF COCHIN

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THE ACTS AND PROCLAMATIONS OF COCHIN

Volume XV — 1122

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**ACTS
AND
PROCLAMATIONS
OF
1122**

**THE COCHIN PAYMENT OF SALARIES AND
ALLOWANCES (AMENDMENT) ACT
(I of 1122)**

CONTENTS

Preamble

Sections:

1. Short title and commencement.
2. Amendment of section 2.
3. Insertion of new section 2A—Travelling and daily allowances to the Ministers.
4. Amendment of section 4.

**THE COCHIN PAYMENT OF SALARIES AND
ALLOWANCES (AMENDMENT) ACT**

*Passed by His Highness the Maharaja of Cochin
on the 28th day of Chingam 1122 corresponding
to the 13th day of September 1946.*

**[Published in the Cochin Government Gazette
dated 29th Chingam 1122]**

WHEREAS it is deemed expedient further to amend **Preamble.**
the Cochin Payment of Salaries and Allowances Act,
XXXI of 1113; It is hereby enacted as follows.—

1. (1) This Act may be called the Cochin Payment **Short title
of Salaries and Allowances (Amendment) Act, I of 1122.** **and com-
mencement.**
- (2) Section 3 shall be deemed to have come into
force on the first day of Chingam 1121 and the other sec-
tions shall come into force at once.

Amendment
of section 2.

2. (a) Section 2 of the Cochin Payment of Salaries and Allowances Act, XXXI of 1113 (hereinafter referred to as the Act) shall be re-numbered as sub-section (1) of that section and in sub-section (1) as so re-numbered for the words and figures "a house rent allowance of Rs. 75 per mensem and a conveyance allowance of Rs. 100 per mensem", the words and figures "and dearness allowance at such rates as officers of Government drawing a salary of Rs. 500 per mensem shall be entitled to from time to time" shall be substituted.

(b) to the section as so re-numbered the following sub-sections shall be added, namely,—

"(2) Government shall provide each Minister throughout his term of office—

(a) with a furnished residence without payment of rent or hire or other charges; and

(b) with a car for his use free of all charges, except the cost of petrol and lubricating oil;

(3) Each Minister shall be paid a fixed allowance of Rs. 100 per mensem to cover the charges for petrol and lubricating oil for the car provided for his use under sub-section (2)".

Insertion of
new section
2A.

3. After section 2 of the Act, the following shall be inserted as section 2A—

Travelling &
daily allow-
ances to the
Ministers.

"2A. Each Minister shall be entitled to travelling and daily allowances at such rates as the Diwan may be entitled to from time to time".

Amendment
of section 4.

4. In sub-section (2) of section 4 of the Act, for the words "The Ministers and the non-official Members" the words "The non-official members" shall be substituted.

THE COCHIN MATERNITY BENEFIT (AMENDMENT) ACT

(II of 1122)

CONTENTS

Preamble

Sections:

1. Short title and commencement.
2. Amendment of section 5.

**THE COCHIN MATERNITY BENEFIT
(AMENDMENT) ACT**

*Passed by His Highness the Maharaja of Cochin
on the 28th day of Chingam 1122, corresponding
to the 13th day of September 1946.*

[Published in the Cochin Government Gazette
dated 29th Chingam 1122]

WHEREAS it is expedient to amend the Cochin Maternity Benefit Act, XXVII of 1113, for the purpose hereinafter appearing; It is hereby enacted as follows.—

1. (1) This Act may be called the Cochin Maternity Benefit (Amendment) Act, II of 1122. Short title
and com-
mencement.

(2) It shall come into force at once.

2. In sub-section (1) of section 5 of the Cochin Maternity Benefit Act, XXVII of 1113, for the words "three annas a day", the words "eight annas a day" shall be substituted. Amendment
of section 5.

**THE COCHIN TRADE DISPUTES
ADJUDICATION PROCLAMATION**

(I of 1122)

CONTENTS

Preamble

Sections:

1. Short title, extent and commencement.
2. Definitions.
3. Power of Government to prohibit strikes, etc., and to refer trade disputes for adjudication.
4. Power of Government to include in adjudication proceedings any other undertakings.
5. Effect of adjudication proceedings on undertakings included under section 4.
6. Power to refer trade disputes under the Trade Disputes Act not affected.
7. Arbitration Act not to apply.
8. Order under section 3 to specify matters for adjudication.
9. Penalties.
10. Repeal.

**THE COCHIN TRADE DISPUTES ADJUDICATION
PROCLAMATION**

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin*

*on the 4th day of Kanni 1122, corresponding
to the 20th day of September 1946*

[Published in the Cochin Government Gazette
Extraordinary dated 7th Kanni 1122]

WHEREAS it is expedient to make temporary provision for the investigation and settlement of trade disputes by adjudication; WE are hereby pleased to command as follows.—

Short title,
extent and
commence-
ment.

1. (1) This Proclamation may be called the Cochin Trade Disputes Adjudication Proclamation, I of 1122.

(2) It extends to the whole of Cochin State.

(3) It shall come into force at once and shall continue to be in force until such time as OUR Government may by notification in the Cochin Government Gazette withdraw this Proclamation.

Definitions.

2. In this Proclamation, unless there is anything repugnant in the subject or context, the expressions "employer", "lock-out", "strike", "trade dispute" and "workman" shall have the meanings respectively assigned to them in section 2 of the Cochin Trades Disputes Act, LXVI of 1112 subject to the modification that the references to "trade or industry" in the definition of "strike" and "workman" in the said section shall be construed as including the performance of its functions by a local authority.

Power of
Government
to prohibit
strikes, etc.,
and to refer
trade dis-
putes for
adjudication.

3. If, in the opinion of OUR Government it is necessary or expedient so to do, OUR Government may, by general or special order, applying generally or to any specified area, make provision—

(a) for prohibiting, subject to the provisions of the order, a strike or lock-out in connection with any trade dispute;

(b) for requiring employers, workmen or both to observe for such period as may be specified in the order such terms and conditions of employment as may be determined in accordance with the order;

(c) for referring any trade dispute for conciliation or adjudication in the manner provided in the order ;

(d) for enforcing for such period as may be specified in the order all or any of the decisions of the authority to which a trade dispute has been referred for adjudication;

(e) for any incidental and supplemental matters which appear to OUR Government necessary or expedient for the purposes of the order :

Provided that no order made under clause (b)—

(i) shall require an employer to observe terms and conditions of employment less favourable to the workmen than those which were applicable to them at any time within three months preceding the date of the order ;

(ii) shall, where a trade dispute is referred for adjudication under clause (c), be enforced after the decision of the adjudicating authority is announced by OUR Government.

4. Where a trade dispute referred for adjudication under clause (c) of section 3 has arisen only in a particular undertaking or group of undertakings, OUR Government may include in the adjudication proceedings any other undertaking either of their own motion or on an application received in this behalf, whether a trade dispute exists at the time in that undertaking or not provided that OUR Government are satisfied :

Power of Government to include in adjudication proceedings any other undertakings.

(a) that the undertaking to be so included is engaged in the same type of industry or business as the undertaking or the group of undertakings in which the trade dispute referred for adjudication has arisen ; and

(b) that the inclusion of the undertaking in the adjudication proceedings will not materially delay the award ; and

(c) that the issues involved in the trade dispute referred for adjudication have already given rise, or are such as, in the circumstances, may reasonably be expected to give rise, to a similar dispute in the undertaking to be so included.

Effect of adjudication proceedings on undertakings included under section 4.

5. Where an undertaking has been included in adjudication proceedings under section 4, the provisions of this section and of any order or award made thereunder shall (save as may be expressly provided to the contrary in any such order or award) apply to and in relation to such undertaking as they apply to and in relation to any undertaking or group of undertakings in which the trade dispute referred for adjudication has arisen.

Power to refer trade disputes under the Trade Disputes Act not affected.

6. Unless any order made under section 3 makes express provision to the contrary, nothing therein shall affect the power to refer any trade dispute or matters connected therewith for report or settlement under the Cochin Trade Disputes Act, LXVI of 1112.

Arbitration Act not to apply.

7. Nothing in the Cochin Arbitration Act, I of 1121, shall apply to any proceedings under or in pursuance of this Proclamation.

Order under section 3 to specify matters for adjudication.

8. An order made under section 3 referring a trade dispute for adjudication shall specify as far as may be practicable the matters upon which adjudication is necessary or desirable:

Provided that—

(i) OUR Government may of their own motion or at the instance of any adjudicating authority add to, amend or vary the matters so specified;

(ii) OUR Government may, with a view to specify the said matters, direct the adjudicating authority to make a preliminary inquiry into the nature of the dispute, and postpone specification for such time as may be reasonably required.

Penalties.

9. If any person contravenes any order made under this Proclamation, he shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to rupees two thousand or with both.

Repeal.

10. Rule 81-A of the Defence of India Rules as made applicable to Cochin by Proclamation VIII of 1115 shall cease to be in force on the coming into force of this Proclamation:

Provided that every order made by OUR Government under Rule 81-A of the Defence of India Rules as so made applicable to Cochin shall continue to be in force as if it

had been made by OUR Government under the provisions of this Proclamation until it is superseded or modified by orders issued under this Proclamation and any action taken or proceedings initiated thereunder shall be further proceeded with and concluded as if they were actions taken and proceedings initiated under this Proclamation.

**TERMS OF COUNCILLORS AND CHAIRMEN OF
THE CHITTUR AND TATTAMANGALAM
MUNICIPALITIES EXTENDING
PROCLAMATION
(II of 1122)**

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 4th day of Kanni 1122, corresponding
to the 20th day of September 1946.*

**[Published in the Cochin Government Gazette
Extraordinary dated 7th Kanni 1122]**

WHEREAS the question of permanently bifurcating the two Municipalities of Chittur and Tattamangalam has not been finally disposed of, and WHEREAS it is deemed expedient that before a final decision is taken to constitute a separate Municipality for Tattamangalam, it is necessary to watch the working of the Tattamangalam Municipality for a further period of two years, and WHEREAS the terms of the Councillors and Chairmen of the Chittur and Tattamangalam Municipalities are to expire on the first day of Vrischigam 1122; We are hereby pleased to command that in modification of Proclamation XX of 1120 and notwithstanding the provisions contained in the Cochin Municipal Act, XVIII of 1113, or any other law for the time being in force, the terms of office of the Councillors and Chairmen of the Chittur and Tattamangalam Municipal Councils shall be extended up to noon on the 1st of Vrischigam 1124 and the provisions of the Cochin Municipal Act XVIII of 1113, shall have effect accordingly.

**THE COCHIN ESSENTIAL ARTICLES CONTROL
AND REQUISITIONING POWERS
PROCLAMATION**

(III of 1122)

CONTENTS

Preamble

Sections :

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2. Definitions.
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4. Powers of requisitioning and acquisition.
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The Schedule.

**THE COCHIN ESSENTIAL ARTICLES CONTROL AND
REQUISITIONING POWERS PROCLAMATION**

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 11th day of Kanni 1122, corresponding
to the 27th day of September 1946.*

**[Published in the Cochin Government Gazette Extraordinary
dated 11th Kanni 1122]**

WHEREAS it is expedient to provide temporarily for the continuance of powers to control the production, supply, distribution, transport and prices of essential articles and trade and commerce in such articles and requisitioning of property movable and immovable; WE are hereby pleased to command as follows.—

1. (1) This Proclamation may be called the **Cochin Essential Articles Control and Requisitioning Powers Proclamation, III of 1122.** Short title, extent and commencement.

(2) It extends to the whole of Cochin State.

(3) It shall come into force on the 15th Kanni 1122 (1st October 1946), and shall continue in force until it is withdrawn by notification in the Cochin Government Gazette.

2. In this Proclamation, unless there is anything Definitions. repugnant in the subject or context,—

(a) “essential article” means any of the articles which is specified in the Schedule to this Proclamation and any other article which may be declared by Government by notification in the Cochin Government Gazette to be an essential article.

(b) “undertaking” means any undertaking by way of any trade or business and includes the occupation of handling, loading or unloading goods in the course of transport.

3. (1) Government, so far as it appears to them to Powers to control production, supply, distribution, transport and prices of essential articles. be necessary or expedient for maintaining, increasing or securing supplies of essential articles or for arranging for their equitable distribution and availability at fair prices or for directing, maintaining or increasing the production of any essential article, may, by order provide for regulating or prohibiting the production, supply, distribution and transport of essential articles and trade and commerce in such articles.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), an order made thereunder may provide—

(a) for regulating by licences, permits or otherwise the production or manufacture of any essential article;

(b) for controlling the prices at which any essential article may be bought or sold;

(c) for regulating or prohibiting by licences, permits or otherwise the storage, distribution, transport, disposal, acquisition, use or consumption of any essential article;

(d) for prohibiting the withholding from sale of any essential article ordinarily kept for sale;

(e) for requiring any person holding stocks of an essential article to sell them at fair prices to specified persons or class of persons or in specified circumstances;

(f) for regulating or prohibiting any class of commercial or financial transactions relating to any essential article, which in the opinion of Government are, or if unregulated are likely to be, detrimental to the public interest;

(g) for collecting any information or statistics with a view to regulating or prohibiting any of the aforesaid matters;

(h) for requiring persons engaged in the production, supply or distribution of, or trade or commerce in, any essential article to declare their stocks of essential articles, to maintain and produce for inspection any books, accounts and records relating to their business, and to furnish any other information relating thereto;

(i) for regulating the processing of any essential article;

(j) for exercising over the whole or any part of an existing undertaking, such functions of control and subject to such conditions, as may be specified in the order; and

(k) for any incidental and supplementary matters, including in particular the entering and search of premises, vehicles, vessels and aircraft, the seizure by a person authorised to make such search of any article in respect of which such person has reason to believe that a contravention of the order has been, is being or is about to be committed, the grant or issue of licences, permits or other documents, and the charging of fees therefor.

**Powers of
requisition-
ing and
acquisition.**

4. (1) If, in the opinion of Government it is necessary or expedient so to do for maintaining, increasing or securing supplies of any essential article or for arranging for its equitable distribution and availability at fair prices or for directing, maintaining, storing or increasing the production of any essential article, or for maintaining services essential to the life of the community or for providing accommodation for officers or servants of Government or for the holding of public offices Government may by order in writing, requisition any property, movable or immovable, and may make such further orders as appear to them to be necessary or expedient in connection with such requisitioning:

Provided that no property used for the purpose of religious worship shall be requisitioned under this section.

(2) Where Government have requisitioned any property under sub-section (1), they may use or deal with the property in such manner as may appear to them to be expedient and may acquire it by serving on the owner thereof, or where the owner is not readily traceable or the ownership is in dispute, by publishing in the Cochin Government Gazette, a notice stating that Government have acquired it in pursuance of this section.

(3) Where a notice of acquisition is served on the owner of the property or is published in the Cochin Government Gazette under sub-section (2), then, at the beginning of the day on which the notice is so served or published, the property shall vest absolutely in Government free from all encumbrances and the period of requisition thereof shall end.

(4) Notwithstanding the expiration of the Defence of India Act and Rules issued thereunder and notwithstanding the expiration of any period specified in the order of requisitioning any property movable or immovable which immediately before the commencement of this Proclamation was subject to any requisition effected under the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115, shall continue to be subject to requisition until the expiry of this Proclamation unless released from requisition under section 6.

5. (1) Whenever in pursuance of section 4 any movable property is requisitioned or acquired, the compensation payable therefor and the person or persons to whom it should be paid shall be determined by Government. Payment of compensation.

(2) Whenever in pursuance of section 4, any immovable property is requisitioned or acquired, there shall be paid compensation determined in the manner and in accordance with the principles hereinafter set out, that is to say.—

(a) Where the amount of compensation can be fixed by agreement it shall be paid in accordance with such agreement.

(b) Where no such agreement can be reached, Government shall appoint an arbitrator.

(c) At the commencement of the proceedings before the arbitrator, Government and the person to be compensated shall state what in their respective opinions is a fair amount of compensation.

(d) The arbitrator in making his award shall have regard to—

(i) the provisions of sub-section (1) of section 22 of the Cochin Land Acquisition Act, II of 1970, so far as the same can be made applicable, and

(ii) whether the acquisition is of a permanent or temporary character:

Provided that where any property requisitioned is subsequently acquired, the arbitrator, in any proceedings in connection with such acquisition, shall for the purposes of the provisions of the said section 22 take into consideration the market value of the property at the date of requisition as aforesaid and not at the date of its subsequent acquisition.

(e) An appeal shall lie to the High Court against the award of an arbitrator except in cases where the amount thereof does not exceed five hundred rupees.

Explanation.—The amount of the award for the purposes of this clause shall, in the case of a periodical payment, be computed at ten times the amount payable for one year.

(f) Save as provided in this section and in any rules made under this Proclamation, nothing in any law for the time being in force relating to arbitration shall apply to arbitrations under this section.

(3) Government may, with a view to requisitioning or acquiring any property under section 4, by order—

(a) require any person to furnish such authority as may be specified in the order such information in his possession relating to the property as may be so specified ;

(b) direct that the owner, occupier or person in possession of the property shall not, without the permission of Government, dispose of it or where the property is a building, structurally alter it or where the property is movable, remove it from the premises in which it is kept, until the expiry of such period as may be specified in the order.

6. (1) Where any property requisitioned by an order under sub-section (1) of section 4 or which continues to be subject to requisition under sub-section (4) of section 4 of this Proclamation is to be released from such requisition, Government or any person generally or specially authorised by them in this behalf may, after such inquiry, if any, as they or he may in any case consider it necessary to make or cause to be made, specify by order in writing the person to whom possession of the property shall be given. Release from requisition.

(2) The delivery of possession of the property to the person specified in an order under sub-section (1) shall be a full discharge of Government from all liabilities in respect of the property, but shall not prejudice any rights in respect of the property which any other person may be entitled by a due process of law to enforce against the person to whom possession of the property is given.

7. (1) Government so far as it appears to be necessary or expedient for maintaining, increasing or securing the supply of essential articles may by order provide— Control of agriculture.

(a) for prohibiting, restricting or otherwise controlling the cultivation of specified crops;

(b) for bringing under cultivation any waste or arable land whether appurtenant to a building or not, and for the growing therein of specified crops.

(2) If, in the opinion of Government, the person in possession or having effective control of any land to which an order made under sub-section (1) applies has failed to comply with the order, Government may without prejudice to any other action that may be taken against that person (hereinafter referred to as "defaulter") in respect of the contravention, by order direct that the land shall be placed in the exclusive possession of such person and for such period as may be specified in the order and during the period of continuance of the last mentioned order, the person specified therein shall have all the rights of the defaulter to manage the land and to realise the profits arising therefrom and shall only be liable to pay on behalf of the defaulter the Government land revenue, all other charges of a public nature and the rent, if any, accruing due in respect of the land during that period.

8. (1) Government may by order authorise any officer or authority subordinate to Government, to exercise any one or more of the powers vested in them by or under Delegation of powers.

this Proclamation except the power mentioned in section 19 in relation to such matters and subject to such restrictions and conditions, if any, as may be specified in the order.

(2) The exercise of the powers delegated under sub-section (1) shall be subject to control and revision by Government or by such persons as may be empowered by them in that behalf. Government shall also have power to control and revise the acts or proceedings of any persons so empowered.

Continuance in force of existing orders.

9. (1) Every rule or order made by Government or any other competent authority under any of the provisions of the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115 in respect of any of the matters specified in sections 3, 4, 7 and 19 which was in force immediately before the commencement of this Proclamation shall, continue in force as if it has been made by Government under the provisions of this Proclamation until it is superseded or modified by the competent authority under the provisions of this Proclamation and the validity of such orders shall not be called in question in any court on the ground that there has not been compliance with the provisions of Rule 119 of the Defence of India Rules as made applicable to Cochin if such orders had been published in the Cochin Government Gazette. All appointments made, licences or permits issued, regulations made and directions given under any such order shall also continue in force until superseded or modified by the competent authority.

(2) Government may, if they consider it expedient so to do, from time to time, modify or annul any order, appointment, licence, permit, regulation or direction specified in sub-section (1).

Effect of orders inconsistent with other enactments.

10. Any order made under section 3 or section 4 or section 7 or continued under section 9 shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Proclamation or in any instrument having effect by virtue of any enactment other than this Proclamation.

Penalties.

11. (1) If any person contravenes any order made under section 3 or section 4 or section 7 or continued under section 9, he shall be punishable with imprisonment for a term which may extend to three years or with fine or

with both; and, if the order so provides, any court trying such contravention may direct that any property in respect of which the court is satisfied that the order has been contravened shall be forfeited to Government:

Provided that where the contravention is of an order relating to an essential article which contains an express provision in this behalf, the court shall make such direction unless for reasons to be recorded in writing, it is of opinion that the direction should not be made in respect of the whole or, as the case may be, a part of the property.

(2) Where any essential article is seized under the authority of an order issued under this Proclamation and such order provides for the forfeiture of the article in respect of which the order has been contravened, such forfeiture may, whether or not any prosecution is instituted for a contravention of the order, be adjudged by the Diwan Peishkar and any forfeiture so adjudged shall, subject only to an appeal which shall lie to Government, be final:

Provided that an adjudication of forfeiture under this sub-section shall be no bar to the prosecution or punishment of any person under sub-section (1).

(3) Notwithstanding anything contained in the Code of Criminal Procedure, II of 1086, any Magistrate, or class of Magistrates, specially empowered in this behalf by Government, may, when awarding punishment under sub-section (1), adjudge a fine without limit of amount.

(4) If any person to whom any provision of any order issued under this Proclamation relates, or to whom any such provision is addressed or who is in occupation, possession or control of any land, building, vehicle, vessel or other thing to which such provision relates—

(a) fails without lawful authority or excuse, to comply, or to secure compliance, with such provision, or

(b) evades, or attempts to evade, by any means, such provision,

he shall be deemed to have contravened such provision; and in this Proclamation, the expression "contravention" with its grammatical variations includes any such failure, evasion or attempt to evade.

**Abetment
and assist-
ance of
contraven-
tion.**

12. Any person who attempts to contravene or abets or attempts to abet or does any act preparatory to a contravention of an order made under the provisions of this Proclamation shall be deemed to have contravened the order; and any person who, knowing or having reasonable cause to believe that any other person is contravening any order made under any of the provisions of this Proclamation, gives that other person any assistance with intent thereby to prevent, hinder or otherwise interfere with his arrest, trial or punishment for the said contravention, shall also be deemed to have contravened the order.

**Offences by
corporations.**

13. If the person who contravenes or is deemed to contravene an order made under section 3, section 4 or section 7 or continued under section 9 is a company or other body corporate, every director, manager, secretary or other officer or agent thereof shall, unless he proves that the contravention took place without his knowledge or that he exercised all due diligence to prevent such contravention, be deemed to be guilty of such contravention.

**Cognisance of
offences.**

14. No court shall take cognisance of any offence punishable under this Proclamation except on a report in writing of the facts constituting such offence made by a person who is a public servant as defined in section 15 of the Cochin Penal Code, I of 1059.

**Power to try
offences
summarily.**

15. Any Magistrate empowered for the time being to try in a summary way the offences specified in subsection (1) of section 236 of the Code of Criminal Procedure, II of 1086, may, on application in this behalf being made by the prosecution, try in accordance with the provisions contained in sections 238 to 240 of the said Code any offence punishable under this Proclamation.

**Burden of
proof.**

16. Where any person is prosecuted for contravening any order made under the provisions of this Proclamation which prohibits him from doing an act or being in possession of a thing without lawful authority or excuse or without a permit, licence, certificate or permission, the burden of proof that he has such authority or excuse or, as the case may be, the requisite permit, licence, certificate or permission shall be on him.

17. (1) No court shall, in any suit in which the validity of an order issued or action taken under this Proclamation is in question, have power to issue any injunction, whether permanent or temporary, so as to restrain Government or any authority or officer empowered by or under this Proclamation from executing or carrying out any order passed by them or by him under this Proclamation, or in any way interfere with or affect such order. **Saving as to orders.**

Nothing contained in this section shall be deemed to prevent the court from granting in the suit any relief by way of compensation to which the party may be entitled.

(2) Where an order purports to have been made and signed by any authority in exercise of any power conferred by or under this Proclamation, a court shall, within the meaning of the Indian Evidence Act as made applicable to Cochin presume that such order was so made by that authority.

18. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of any order made under section 3, section 4 or section 7 or continued under section 9. **Protection of action taken under the Proclamation.**

(2) No suit or other legal proceeding shall lie against Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of any order made under section 3, section 4 or section 7 or continued under section 9.

19. (1) Government may, by notification in the Cochin Government Gazette, make rules for the purpose of carrying into effect the provisions of this Proclamation. **Power to make rules.**

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the procedure to be followed in arbitrations under this Proclamation ;

(b) the principles to be followed in apportioning costs of proceedings before the arbitrator and on appeal.

THE SCHEDULE*[See section 2(a)]*

1. Food-stuffs including edible oil seeds and oils.
2. Cotton silk and woollen textiles.
3. Paper including newsprint.
4. Petroleum and petroleum products.
5. Spare parts of mechanically propelled vehicles.
6. Coal.
7. Iron and Steel.
8. Mica.
9. Firewood.
10. Charcoal.
11. Livestock.
12. Eggs.
13. Fish.
14. Non-edible oil seeds.
15. Manures.
16. Electrical energy.
17. All vat dyes.
18. Alazarine.
19. Other dyes used for textile printing.
20. Artificial silk yarn.
21. Motor vehicles (new and used)
22. Fruits.
23. Vegetables.
24. Cattle fodder.

**THE COCHIN BUILDINGS (LEASE AND RENT
CONTROL) PROCLAMATION****(IV of 1122)****CONTENTS****Preamble****Sections :**

1. Short title, application, commencement and duration.
2. Definitions.
3. Notice of vacancy by landlord.
4. Determination of fair rent.
5. Increase in fair rent in what cases admissible.
6. Landlord not to claim anything in excess of fair rent,

7. Eviction of tenants.
8. Landlord not to interfere with amenities enjoyed by the tenant.
9. Execution of orders.
10. Decisions which have become final not to be re-opened.
11. Conversion of non-residential buildings and failure by landlord to make necessary repairs.
12. Appeal.
13. Exemptions.
14. Penalties.
15. Power to make rules.
16. Saving.

**THE COCHIN BUILDINGS (LEASE AND RENT CONTROL)
PROCLAMATION**

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 11th day of Kanni 1122 corresponding
to the 27th day of September 1946.*

[Published in the Cochin Government Gazette Extraordinary
dated 11th Kanni 1122]

**A PROCLAMATION TO REGULATE THE LEASING OF
BUILDINGS AND FOR CONTROL OF RENT IN THE
COCHIN STATE**

WHEREAS it is expedient to regulate the letting of residential and non-residential buildings and to control the rents for such buildings and to prevent eviction of tenants therefrom under certain circumstances in Cochin State; We are hereby pleased to command as follows.—

1. (1) This Proclamation may be called the Cochin Buildings (Lease and Rent Control) Proclamation, IV of 1122.

Short title,
application,
commence-
ment and
duration.

(2) It applies to the areas comprised within the Municipalities of Ernakulam, Mattancheri, Trichur, Irinjalakkuda and the area comprised within the Palluruthi village and to such other areas as may be notified by Government in the Cochin Government Gazette.

(3) It shall come into force on the 15th Kanni 1122 (1st October 1946).

(4) It shall remain in force until such time as Government may, by notification in the Cochin Government Gazette, withdraw this Proclamation.

Definitions.

2. In this Proclamation unless there is anything repugnant in the subject or context,—

(1) “building” means any building or hut or part of a building or hut, let or to be let separately for residential or non-residential purposes, and includes—

(a) the garden, grounds and out-houses, if any, appurtenant to such building, hut or part of such building or hut,

(b) any furniture supplied by the landlord for use in such building or hut or part of a building or hut, but does not include a room in a hotel or boarding house;

(2) “Controller” means any person appointed to perform the functions of a Controller under this Proclamation;

(3) “landlord” includes the person who is receiving or is entitled to receive the rent of a building, whether on his own account or on behalf of another or on behalf of himself and others or as an agent, trustee, executor, administrator, receiver or guardian or who would receive the rent or be entitled to receive the rent if the building were let to a tenant;

(4) “tenant” means any person by whom or on whose account rent is payable for a building and includes a person continuing in possession after the termination of the tenancy in his favour, but does not include a person to whom the collection of rents or fees in a public market, cart-stand or slaughter-house or of rents for shops has been farmed out by a municipal council or local body.

Notice of vacancy by landlord.

3. (1) Every landlord shall, within seven days after his building becomes vacant, give notice thereof to the Controller:

Provided that this sub-section shall not apply to a building the monthly rent of which does not exceed ten rupees.

(2) If, within a week of the receipt of a notice under sub-section (1) by the Controller, Government or any officer empowered by them in that behalf does not intimate to the landlord that the building is required by them for any Governmental purposes or for use by any public institution under Government control or any officer of Government, the landlord shall be at liberty to lease the building to any tenant.

(3) If Government require the building for any purpose specified in sub-section (2), Government shall be deemed to be the tenant of the landlord as from the date of the receipt of the notice under sub-section (1) and the terms of the tenancy shall be such as may be agreed upon between them:

Provided that the rate of rent shall not exceed the fair rent that may be payable under the provisions of this Proclamation.

4. (1) The Controller shall on application by the tenant or landlord of a building fix the fair rent for such building after holding such inquiry as the Controller thinks fit. Determination of fair rent

(2) In fixing the fair rent under this section the Controller shall have due regard—

(a) to the prevailing rates of rent in the locality for the same or similar accommodation in similar circumstances during the twelve months prior to the 1st April 1940;

(b) to the rental value as entered in the property tax assessment book of the municipal council or local body, as the case may be, relating to the period mentioned in clause (a);

(c) to the circumstances of the case, including any amount paid by the tenant by way of premium or any other like sum in addition to rent after the 1st April 1940.

(3) In fixing the fair rent of residential buildings, the Controller shall allow—

(i) if the rate of rent or rental value referred to in sub-section (2) does not exceed Rs. 25 per mensem, an increase of $8\frac{1}{2}$ per cent on such rate or rental value;

(ii) if the rate of rent or rental value exceeds Rs. 25 per mensem but does not exceed Rs. 100 per mensem, an increase of 25 per cent on such rate or rental value;

(iii) if the rate of rent or rental value exceeds Rs. 100 per mensem, an increase of 50 per cent on such rate or rental value:

Provided that in the case of a residential building which has been constructed after the 1st April 1940, the percentage of increase shall be 12½, 37½ and 75 respectively.

(4) In fixing the fair rent of non-residential buildings the Controller shall allow—

(i) if the rate of rent or rental value referred to in sub-section (2) does not exceed Rs. 50 per mensem, an increase of 50 per cent on such rate or rental value;

(ii) if the rate of rent or rental value exceeds Rs. 50 per mensem, an increase of 100 per cent on such rate or rental value:

Provided that in the case of a non-residential building which has been constructed after the 1st April 1940, the percentage of increase shall be 75 and 150 respectively.

(5) In the case of a building for which the fair rent has been fixed before the commencement of this Proclamation, the Controller shall on application of the landlord allow such increase in the fair rent as in the opinion of the Controller the landlord is entitled to under this section.

Increase in fair rent in what cases admissible.

5. When the fair rent of a building has been fixed under section 4, no further increase in such fair rent shall be permissible except in cases where some addition, improvement or alteration has been carried out at the landlord's expense and if the building is then in the occupation of a tenant, at his request:

Provided that the fair rent as increased under this section shall not exceed the fair rent payable under this Proclamation for a similar building in the same locality with such addition, improvement or alteration and it shall not be chargeable until such addition, improvement or alteration has been completed:

Provided further that any dispute between the landlord and tenant in regard to any increase claimed under this section shall be decided by the Controller.

Landlord not to claim anything in excess of fair rent.

6. When the Controller has determined the fair rent of a building—

(a) the landlord shall not claim or receive any premium or other like sum in addition to fair rent or any

rent in excess of such fair rent, but the landlord may stipulate for, and receive as advance, an amount not exceeding two months' rent;

(b) any agreement for the payment of any sum in addition to rent or of rent in excess of such fair rent except in cases falling under section 5 or clause (a) of this section shall be null and void in respect of such addition or excess and shall be construed as if it were an agreement for payment of the fair rent;

(c) any sum paid in excess of the fair rent, whether before or after the commencement of this Proclamation in respect of the use of the building after the commencement of this Proclamation, shall be refunded to the person by whom it was paid or at the option of such person otherwise adjusted.

7. (1) A tenant in possession of a building shall not be evicted therefrom, whether in execution of a decree or otherwise and whether before or after the termination of the tenancy, except in accordance with the provisions of this section: Eviction of tenants.

Provided that nothing contained in this section shall apply to a tenant whose landlord is Government:

Provided further that where the tenant denies the title of the landlord or claims right of permanent tenancy, the Controller shall decide whether the denial or claim is *bona fide* and if he records a finding to that effect, the landlord shall be entitled to sue for eviction of the tenant in a civil court and the court may pass a decree for eviction on any of the grounds mentioned in this section, notwithstanding that the court finds that such denial does not involve forfeiture of the lease or that the claim is unfounded.

(2) A landlord who seeks to evict his tenant shall apply to the Controller for a direction in that behalf. If the Controller, after giving the tenant a reasonable opportunity of showing cause against the application, is satisfied—

(i) that the tenant has not paid or tendered the rent due by him in respect of the building, within the time fixed in the agreement of tenancy with his landlord or in the absence of any such agreement, by the 15th day of the month next following that for which the rent is payable; or

(ii) that the tenant is not ready and willing to pay the fair rent of the building for such period thereafter as he may continue in possession; or

(iii) that the tenant has after the commencement of this Proclamation without the written consent of the landlord—

(a) sub-let the entire building or any portion thereof; or

(b) used the building for a purpose other than that for which it was leased; or

(iv) that the tenant has committed such acts of waste as are likely to impair materially the value or utility of the building; or

(v) that the tenant has been guilty of such acts and conduct which are a nuisance to the occupiers of buildings in the neighbourhood; or

(vi) that the tenant has ceased to occupy the building for a continuous period of four months without reasonable cause;

the Controller shall make an order directing the tenant to put the landlord in possession of the building and if the Controller is not so satisfied, he shall make an order rejecting the application.

(3) (a) A landlord may apply to the Controller for an order directing the tenant to put the landlord in possession—

(i) in the case of a residential building, if he requires it for his own occupation;

(ii) in the case of a non-residential building, if he is not occupying for purposes of a business which he is carrying on, a non-residential building in the city, town or village concerned which is his own or to the possession of which he is entitled:

Provided that where the tenancy is for a specified period agreed upon between the landlord and the tenant, the landlord shall not be entitled to apply under this subsection before the expiry of such period.

(b) The Controller shall, if he is satisfied that the claim of the landlord is *bona fide*, make an order directing the tenant to put the landlord in possession of the building on such date as may be specified by the Controller and if the Controller is not so satisfied, he shall make an order rejecting the application:

Provided that the Controller may give the tenant a reasonable time ordinarily not exceeding three months for putting the landlord in possession of the building.

(4) Where a landlord who has obtained possession of a building in pursuance of an order under sub-section (3) does not himself occupy it within one month of the date of obtaining possession, the tenant who has been evicted may apply to the Controller for an order directing that he shall be restored to possession of the building and the Controller shall make an order accordingly.

(5) Where the Controller is satisfied that any application made by a landlord for the eviction of a tenant is frivolous or vexatious, the Controller may direct that compensation not exceeding fifty rupees be paid by such landlord to the tenant.

(6) Where an application under sub-section (2) or sub-section (3) for evicting a tenant has been rejected by the Controller, the tenancy shall be deemed to continue on the same terms and conditions as before and shall not be terminable by the landlord except on one or more of the grounds mentioned in sub-section (2) or sub-section (3).

8. (1) No landlord shall, without just or sufficient cause, cut off or withhold any of the amenities enjoyed by the tenant.

Landlord not to interfere with amenities enjoyed by the tenant.

(2) A tenant in occupation of a building may, if the landlord has contravened the provisions of this section, make an application to the Controller complaining of such contravention.

(3) If the Controller on inquiry finds that the tenant has been in enjoyment of the amenities and that they were cut off or withheld by the landlord without just or sufficient cause, he shall make an order directing the landlord to restore such amenities.

9. Every order made under section 7 or section 8 and every order passed on appeal under section 12 shall be executed by the District Munsiff having jurisdiction as if it were a decree passed by him.

Execution of orders.

10. The Controller shall summarily reject any application under sub-section (2) or under sub-section (3) of section 7 which raises substantially the same issues as have been finally decided in a former proceeding under this Proclamation between the same parties or between parties under whom they or any of them claim.

Decisions which have become final, not to be reopened.

Conversion of non-residential buildings and failure by landlord to make necessary repairs.

11. (1) No residential building shall be converted into a non-residential building except with the permission in writing of the Controller.

(2) If a landlord fails to make the necessary repairs to the building within a reasonable time after notice is given by the tenant, it shall be competent for the Controller to direct on application by the tenant that such repairs may be made by the tenant and that the cost thereof may be deducted from the rent which is payable by him.

Appeal.

12. (1) (a) Government may, by general or special order notified in the Cochin Government Gazette, confer on such officers and authorities as they think fit, the powers of appellate authorities for the purposes of this Proclamation, in such areas or in such classes of cases as may be specified in the order.

(b) Any person aggrieved by an order passed by the Controller may, within fifteen days from the date of receipt of such order, prefer an appeal in writing to the appellate authority having jurisdiction.

(2) On such appeal being preferred, the appellate authority may order stay of further proceedings in the matter pending decision on the appeal.

(3) The appellate authority shall send for the records of the case from the Controller and after perusing such records and, if necessary, after making such further inquiry as he thinks fit either personally or through the Controller, shall decide the appeal.

(4) The decision of the appellate authority and subject only to such decision, an order of the Controller shall be final and shall not be liable to be called in question in any court of law whether in a suit or other proceeding by way of appeal or revision.

Exemptions.

13. Notwithstanding anything contained in this Proclamation, Government may, by notification in the Cochin Government Gazette, exempt any building or class of buildings or any person or class of persons, from all or any of the provisions of this Proclamation.

Penalties.

14. If any person contravenes any of the provisions of this Proclamation, he shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to two thousand rupees or with both.

15. (1) Government may make rules to carry out the purposes of this Proclamation. Power to make rules.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the procedure to be followed by Controllers and appellate authorities in the performance of their functions under this Proclamation;

(b) the manner in which notices or orders under this Proclamation shall be given or served.

(3) All rules made under this section shall be published in the Cochin Government Gazette, and upon such publication shall have effect as if enacted in this Proclamation.

16. The expiration of this Proclamation shall not — Saving.

(a) render recoverable any sum which during the continuance thereof was irrecoverable or affect the right of a tenant to recover any sum which during the continuance of this Proclamation was recoverable by him thereunder,

(b) affect any liability incurred under this Proclamation or any punishment incurred in respect of any contravention of this Proclamation or any order made thereunder,

(c) affect any investigation or legal proceeding in respect of any such liability or punishment as aforesaid, and any such investigation or legal proceeding may be instituted, continued or enforced and any such punishment may be imposed, as if this Proclamation had not expired.

THE TEMPORARY EMERGENCY (POWERS) PROCLAMATION

(V of 1122)

CONTENTS

Preamble

Sections :

1. Short title, extent and commencement.
 2. Continuance of some of the provisions of the Defence of India Rules.
 3. Saving.
 4. Amendment of Termination of War (Definition) Proclamation.
- Schedule.

**THE TEMPORARY EMERGENCY (POWERS)
PROCLAMATION**

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 11th day of Kanni 1122 corresponding
to the 27th day of September 1946*

[Published in the Cochin Government Gazette Extraordinary
dated 11th Kanni 1122]

WHEREAS it is necessary to provide for the continuance temporarily of some of the provisions of the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115 and the Orders and Notifications issued thereunder; AND WHEREAS it is deemed necessary to amend the Termination of War (Definition) Proclamation, XIII of 1121, for the purpose hereinafter appearing; WE are hereby pleased to command as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Proclamation may be called the Temporary Emergency (Powers) Proclamation, V of 1122.

(2) It extends to the whole of Cochin State.

(3) It shall come into force on 15th Kanni 1122 (1st October 1946) and shall continue in force until withdrawn by OUR Government by notification in the Cochin Government Gazette.

Continuance
of some of
the provi-
sions of the
Defence of
India Rules.

2. (1) The provisions of the Defence of India Act and Rules issued thereunder specified in column (1) of the Schedule which were in force immediately before the commencement of this Proclamation subject to the modifications mentioned in column (2) thereof and such of the other provisions of the Defence of India Act and the Rules issued thereunder and Proclamation VIII of 1115 as are necessary to render the operation of the provisions specified in the Schedule valid, operative and fully effective in Cochin State shall continue in force *mutatis mutandis*, notwithstanding the termination and expiration of the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115. All Orders and Notifications issued under the provisions specified in the Schedule and all appointments made, licenses or permits granted and directions issued under any such Rule, Order or Notification which were in

force immediately before the commencement of this Proclamation shall likewise continue in force and be deemed to be made, granted or issued under the corresponding provisions of the Defence of India Act and Rules as continued by this Proclamation and the validity of an Order issued under any of the provisions aforesaid shall not be called in question in any court on the ground that there has not been compliance with the provisions of Rule 119 of the Defence of India Rules as made applicable to Cochin if such Order had been published in the Cochin Government Gazette.

(2) OUR Government may from time to time amend the Schedule and the Rules specified therein by notification in the Cochin Government Gazette.

3. The termination and expiration of the Defence of India Act and Rules as made applicable to Cochin shall not affect—

(a) the previous operation of, or anything duly done or suffered under, the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115 or any order made thereunder, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115 or any order made thereunder, or

(c) any penalty, forfeiture or punishment incurred in respect of any contravention of any rule as made applicable to Cochin by Proclamation VIII of 1115 or of any order made thereunder, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and such penalty, forfeiture or punishment may be imposed as if the Defence of India Act and Rules as made applicable to Cochin had not terminated or expired.

4. In clause 2 of the Termination of War (Definition) Proclamation, XIII of 1121, for the words "be deemed to continue to, and to end on, the day on which OUR Government notify in the Cochin Government Gazette that the present war or present hostilities have ended", the words "be deemed to have continued to or to have ended on the first day of April, 1946" shall be substituted.

Amendment
of termina-
tion of War
(Definition)
Proclamation

SCHEDULE

Provisions of the Defence of India Act and Rules as made applicable to
Cochin continued in force

(Section 2)

	(1)	(2)
	A. Defence of India Act	Modifications
Section 1.	Short title, extent, commencement and duration	Sub-sections (3) and (4) shall be omitted
Section 2.	Powers to make rules	..
Section 3.	Effect of rules, etc. inconsistent with other enactments	..
Section 14.	Jurisdiction of ordinary Courts	..
Section 15.	Ordinary avocations of life to be interfered with as little as possible	..
Section 16.	Savings as to orders	..
Section 17.	Protection of action taken under the Act	..
Section 19.	Compensation to be paid in accordance with certain principles for compulsory acquisition of immovable property, etc.	..
	B. Defence of India Rules	Modifications
	(1)	(2)
Rule 1.	Short title	..
Rule 2.	Definitions	Clause 4 shall be omitted
Rule 3.	Interpretation	Sub-rule (2) shall be omitted
Rule 4.	Saving	..
Rule 5.	Non-compliance with rules or orders made thereunder	..
Rule 6.	Prohibited places	..
Rule 7.	Protected places	..
Rule 8.	Protected areas	..
Rule 8A	Forcing or evading a guard	..
Rule 9.	Orders for certain places and areas	..
Rule 75A	Requisitioning of property	In sub-rule (1) the words "the defence of British India" and the words "or the efficient prosecution of war" shall be omitted
Rule 81.	General Control of Industry, etc.	In sub-rule (2) the words "for securing the defence of British India or the efficient prosecution of the war, or" and clause (bb) shall be deleted
Rule 84.	Power to prohibit or restrict the import and export of goods	..

(1)	(2)
<i>B. Defence of India Rules</i>	<i>Modifications</i>
Rule 85A Control of carriage of goods by railways	..
Rule 88. Handling and conveyance of ammunition, etc.	In sub-rule (1), for the words "securing the defence of British India or the efficient prosecution of war, or for maintaining supplies essential to the life of the community", the words "facilitating the disposal of accumulated stocks of ammunition, explosives or inflammable substances" shall be substituted
Rule 89. Control of road and water transport	..
Rule 90A Control of use, etc., of imported silver	..
Rule 90B Restriction on export of money and gold	..
Rule 91. Restriction on purchase of foreign exchange	..
Rule 92. Acquisition by the Central Government of foreign exchange	..
Rule 92A Restriction on payments, etc.	..
Rule 92B Blocked accounts	..
Rule 92C Power to prohibit action on certain orders as to gold, etc.	The words "If the Central Government is of opinion that it is necessary or expedient so to do for securing the defence of British India or the efficient prosecution of the war", shall be omitted
Rule 92D Requirements as to payment of goods exported to certain territories	..
Rule 93. Restriction on purchases and export of securities	..
Rule 94. Acquisition by the Central Government of foreign securities	..
Rule 94A Control of capital issues	..
Rule 94B Power to prohibit advances against specified commodities	..
Rule 95. Banks to satisfy themselves that provisions are not contravened	..

(1)	(2)
<i>Defence of India Rules</i>	<i>Modifications</i>
Rule 97. Definition	Clause (d) shall be omitted
Rule 98. Prohibition of trading with the enemy	..
Rule 99. Control of rights, etc., in respect of trading with the enemy	..
Rule 103. Definitions	Clause (3) shall be omitted
Rule 104. Prohibition of trade with enemy firms and purchase of enemy currency	Clause (2A) shall be omitted
Rule 113A. Power to carry on business of enemy firm	..
Rule 114. Collection of debts of enemy firms and custody of property	.
Rule 114A. Power to control and wind up certain business	.
Rule 117. False statements	..
Rule 117A. Power to require production of books, etc.	..
Rule 118. Prohibition against disclosing information	..
Rule 121. Attempts, etc.	The words "or does any act preparatory to" shall be omitted
Rule 122. Offences by corporations	..
Rule 123A. Burden of proof in certain cases	..
Rule 130. Cognizance of contraventions of the rules, etc.	In sub-rule (3), the figure "35" shall be omitted

THE HOARDING AND PROFITEERING PREVENTION (AMENDMENT)

PROCLAMATION

(VI of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Amendment of section 5.
3. Do. of section 6.
4. Do. of section 10.
5. Do. of section 12.
6. Substitution of new section for section 14-A.
7. Amendment of section 14-B.
8. Insertion of new section 14-D.
9. Amendment of section 15.

**THE HOARDING AND PROFITEERING PREVENTION
(AMENDMENT) PROCLAMATION**

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin*

*on the 22nd day of Kanni 1122, corresponding
to the 8th day of October 1946.*

[Published in the Cochin Government Gazette
dated 26th Kanni 1122]

WHEREAS it is necessary further to amend the Hoarding and Profiteering Prevention Proclamation, VIII of 1119; WE are hereby pleased to command as follows.—

1. (1) This Proclamation may be called the Hoarding and Profiteering Prevention (Amendment) Proclamation, VI of 1122. Short title
and com-
mencement.

(2) It shall come into force at once.

2. For clauses (a) and (b) of section 5 of the Hoarding and Profiteering Prevention Proclamation, VIII of 1119 (hereinafter referred to as the said Proclamation), the following shall be substituted, namely.— Amendment
of section 5.

“(a) no dealer shall have in his possession at any one time a quantity of any article in which he deals exceeding,—

(i) if he was in business in the year 1939, one-quarter of the total quantity of that article held by him in the course of that year, or

(ii) if he was not in business in that year, the total quantity of that article sold by him in the course of any period of four consecutive months after that year, or

(iii) in either case, such greater quantity as the Director or other officer empowered in this behalf by Government may, by general or special order, specify;

(b) no producer shall have in his possession at any one time a quantity of any article which he produces exceeding,—

(i) if he was in business in at least one of the years 1940, 1941 and 1942, one-quarter of his total production of that article during that one of the said three years in which his production of the article was greatest, or

(ii) if he was not in business in at least one of the said three years, the total quantity of that article produced by him in the course of any period of four consecutive months after the year 1942, or

(iii) in either case, such greater quantity as the Director or other officer empowered in this behalf by Government may by general or special order, specify;

(c) no producer shall have in his possession at any one time a quantity of any article used by him as raw material in his business exceeding the quantity thereof sufficient for the production of the maximum quantity which he may have in his possession under clause (b) of the article for the production of which it is required as raw material”.

Amendment
of section 6.

3. In section 6 of the said Proclamation, after sub-section (3) the following sub-section shall be inserted, namely.—

“(3A). For the purposes of this section the landed cost of any article shall—

(a) in the case of articles imported into Cochin State from outside India, save as hereinafter provided, be the cost thereof to the importer, that is to say, the sum of—

(i) the price of the article charged by the exporter in the country of origin,

(ii) freight, marine and war-risks insurance and other charges, incurred in respect of the article up to the deposit of the article in the warehouse or other place of storage in Cochin of the importer,

(iii) the amount of duties payable on the importation of the article;

(b) in the case of articles first landed at any port in India except Cochin and then imported into Cochin State, be the landed cost at the first port of entry as determined under the law relating to Hoarding and Profiteering Prevention in force at that port and the transport charges up to the deposit of the article in the warehouse or other place of storage in Cochin State of the importer; and

(c) in the case of articles manufactured in India outside Cochin State and imported into Cochin State, be the selling price charged by the manufacturer and the

transport charges up to the deposit of the article in the warehouse or other place of storage in Cochin State of the importer:

Provided that if, in the opinion of the Director, there is substantial disparity—

(a) between the landed cost calculated under this sub-section of the article and the landed cost of any other similar article, or

(b) between the consideration for the sale of the article computed on the basis of its landed cost calculated under this sub-section and the maximum price fixed under this Proclamation at which any other similar article, whether imported or not, may be sold—

the Director may, in making a certificate referred to in sub-section (3) in respect of the article, take such disparity into consideration and fix the landed cost of the article at such amount as he thinks equitable.

4. In section 10 of the said Proclamation,—

Amendment
of section 10.

(a) for the heading and sub-section (1) the following shall be substituted, namely.—

“Memorandum of sale to be given.—(1) Every dealer or producer selling any article to any person, whether a dealer or a consumer or otherwise, shall give to the purchaser at or before the time of delivery of the articles a memorandum containing the particulars of the transaction prescribed under sub-section (2):

Provided that where the total amount of the purchases at the transaction is less than ten rupees it shall be obligatory to give such memorandum only if the purchaser so requires”.

(b) In sub-section (2) for the words “cash memorandum” the words “memorandum, and different particulars may be so prescribed in respect of different classes of transactions”, shall be substituted.

5. In sub-section (1) of section 12 of the said Proclamation, to clause (a) the words “in such manner as he may require” shall be added.

Amendment
of section 12.

6. For section 14-A of the said Proclamation, the following shall be substituted.—

Substitution
of new
section for
section 14-A.

“14-A. *Summary trials.*—(1) Notwithstanding anything contained in section 236 of the Code of Criminal Procedure, II of 1086, a Magistrate empowered to act under that section may try any offence punishable under this Proclamation in a summary way under the provisions of Chapter XXII of the said Code and shall so try any such offence unless he is of opinion that in the event of the offence being proved a sentence which he is empowered under that Chapter to impose would be insufficient.

(2) Notwithstanding anything contained in section 425 of the said Code, no decision of a Court to try any offence punishable under this Proclamation otherwise than in a summary manner provided by this section shall be a valid ground on which to make an application under that section.

Amendment
of section
14-B.

7. In section 14-B of the said Proclamation,—

(a) in sub-section (2) the words “by the Director” shall be omitted;

(b) for sub-section (3) the following shall be substituted, namely.—

“(3) For the purposes of section 6 a certificate signed by or under authority from Government or the Director or any officer authorised in such behalf under section 14-D as to the landed cost of any article shall be conclusive proof of that landed cost and shall not be called in question on the ground that the said landed cost was not determined in conformity with the provisions of sub-section (3A) of section 6”.

Insertion of
new section
14-D.

8. After section 14-C of the said Proclamation the following section shall be inserted, namely.—

“14-D. *General powers of Government.*—Government may—

(a) exercise all the powers of the Director under this Proclamation;

(b) authorise any officer to exercise all or any of the powers of the Director under sections 6, 7 and 9-A and sub-section (1) of section 11”.

Amendment
of section 15.

9. In section 15 of the said Proclamation, after the word “Government” the words, brackets, letters and figures “or authorised for any purpose under clause (b) of section 14-D” shall be inserted.

THE COCHIN LIMITATION (WAR CONDITIONS) PROCLAMATION

(VII of 1122)

CONTENTS

Preamble

Sections :

1. Short title, extent and commencement.
2. Interpretation.
3. Suspension of limitation for suits in certain circumstances.

THE COCHIN LIMITATION (WAR CONDITIONS) PROCLAMATION

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 31st day of Kanni 1122, corresponding
to the 17th day of October 1946.*

[Published in the Cochin Government Gazette
dated 2nd Thulam 1122]

WHEREAS it is necessary to provide that the period of limitation prescribed by law for suits shall not run in the period during which persons instituting suits have been detained in enemy territory by circumstances attributable to war; WE are hereby pleased to command as follows:—

1. (1) This Proclamation may be called the Cochin Limitation (War Conditions) Proclamation, VII of 1122.

Preamble.
Short title,
extent and
commence-
ment.

(2) It extends to the whole of Cochin State.

(3) It shall come into force at once.

2. In this Proclamation unless there is anything repugnant in the subject or context—

Interpreta-
tion.

(a) "enemy subject" means any individual who possesses the nationality of a State which had been at any time since the 3rd day of September 1939, at war with His Majesty or who having possessed such nationality at any time has lost it without acquiring another nationality or any body of persons constituted or incorporated in or under the laws of such State;

(b) "enemy territory" means any area under the sovereignty of, or administered by or for the time being in the occupation of, a State which had been at any time since the 3rd day of September 1939, at war with His Majesty not being an area in the occupation of His Majesty or of a State allied with His Majesty and includes any area which Government may by notification in the Cochin Government Gazette declare either generally or in respect of any particular period to be enemy territory for the purpose of this Proclamation.

Suspension
of limitation
for suits in
certain
circum-
stances.

3. If at any time before the expiration of the period of limitation prescribed for any suit, appeal or application by the Cochin Limitation Act, XII of 1112, or by any other law for the time being in force any person who could have instituted the suit, appeal or application has been detained in enemy territory by circumstances attributable to war, the said period of limitation as regards the institution of the suit, appeal or application by such person, shall be deemed not to have run in the period during which it is shown to the satisfaction of the Court that such person was so detained and shall, notwithstanding anything contained in the said Act or in any other law, in no case expire before the end of six months from the date, as determined by the Court, when such person ceased to be so detained or from the date of the commencement of this Proclamation whichever is later:

Provided that where two or more periods have occurred in which a person was so detained, those periods shall be treated for the purposes of this section as one continuous period beginning with the beginning of the first period and ending with the end of the last period:

Provided further that this section shall not apply to suits instituted to enforce rights of pre-emption or to suits of any description which may be instituted by enemy subjects.

THE COCHIN FACTORIES (AMENDMENT) ACT

(III of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Amendment of section 34.
3. Do. of section 36.
4. Do. of section 38.
5. Do. of section 44.
6. Do. of section 45.
7. Do. of section 47.

THE COCHIN FACTORIES (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin
on the 31st day of Kanni 1122 corresponding
to the 17th day of October 1946.*

[Published in the Cochin Government Gazette
dated 2nd Thulam 1122]

WHEREAS it is expedient further to amend the Cochin Factories Act, II of 1113, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Cochin Factories (Amendment) Act, III of 1122.

Short title
and
commence-
ment.

(2) It shall come into force on such date as Government may by notification in the Cochin Government Gazette appoint.

2. In section 34 of the Cochin Factories Act, II of 1113, (hereinafter referred to as the said Act) for the words "fifty-four" and "sixty" the words "forty-eight" and "fifty" shall be respectively substituted.

Amendment
of section 34.

3. In section 36 of the said Act, for the words "ten" and "eleven" the words "nine" and "ten" shall be respectively substituted.

Amendment
of section 36.

4. In section 38 of the said Act, for the word "thirteen" the words "ten and a half hours, or where the factory is a seasonal one, eleven and a half" shall be substituted.

Amendment
of section 38.

5. For sub-section (4) of section 44 of the said Act, the following sub-section shall be substituted, namely:—

Amendment
of section 44.

"(4) An order under sub-section (2) shall remain in force for such period, not exceeding two months from the date on which notice thereof is given to the manager of the factory, as may be specified in the order:—

Provided that if in the opinion of Government the public interest so requires, Government may from time to time, by notification in the Cochin Government Gazette, extend the operation of any such order for such period, not exceeding six months at any one time, as may be specified in the notification”.

Amendment
of section 45.

6. In the first proviso to sub-section (1) of section 45 of the said Act, for the words, “thirteen hours” the words “ten and a half hours, or where the factory is a seasonal one, of eleven and a half hours,” shall be substituted.

Amendment
of section 47.

7. In section 47 of the said Act, for sub-sections (1) and (2) the following sub-section shall be substituted, namely:—

“(1) Where a worker—

(a) in a non-seasonal factory works for more than nine hours in any day or for more than forty-eight hours in any week, or

(b) in a seasonal factory works for more than nine hours in any day or for more than fifty hours in any week,

he shall be entitled, in respect of the overtime worked, to pay at the rate of twice his ordinary rate of pay.”

THE COCHIN POLICE (AMENDMENT) ACT (IV of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Insertion of sections.
23. Penalty for being found armed between sunset and sunrise intending to commit an offence, etc.
- 23A. Penalty for possession of property believed to have been stolen.
- 23B. Powers of Police on the occasion of fire.
- 23C. Cost of establishment, etc., for extinguishing fire to be defrayed by Government and Municipalities.
- And 23D. Power of Government to make rules for the constitution, maintenance, etc., of a Fire Brigade.
3. Amendment of section 24A.

THE COCHIN POLICE (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin
on the 31st day of Kanni 1122 corresponding
to the 17th day of October 1946.*

[Published in the Cochin Government Gazette
dated 2nd Thulam 1122]

WHEREAS it is deemed expedient further to amend the Cochin Police Act, I of 1058, for the purposes hereinafter appearing; It is hereby enacted as follows.— Preamble.

1. This Act may be called the Cochin Police (Amendment) Act, IV of 1122, and it shall come into force at once. Short title and commencement.

2. After section 22 of the Cochin Police Act, I of 1058, hereinafter referred to as the Act, the following sections shall be inserted, namely.— Insertion of sections 23, 23 A, 23 B, 23 C, and 23 D.

“23. (1) Sub-section (2) of this section and section 23-A shall apply only to such areas as may be notified by Government in the Cochin Government Gazette from time to time, Penalty for being found armed between sunset and sunrise intending to commit an offence, etc.

(2) Whoever is found between sunset and sunrise—

(a) armed with any dangerous instrument with intent to commit an offence, or

(b) having his face covered or otherwise disguised with intent to commit an offence, or

(c) in any dwelling-house or other building, or on board any vessel or boat, without being able satisfactorily to account for his presence there, or

(d) lying or loitering in any bazaar, street, road, yard, thoroughfare or other place, being a reputed thief and without being able to give a satisfactory account of himself, or

(e) having in his possession, without lawful excuse, any implement of house-breaking, may be arrested by any Police Officer without a warrant, and shall be liable on conviction to imprisonment for any term not exceeding three months.

Penalty for possession of property believed to have been stolen.

23-A. Whoever is found in possession or is proved to have been in possession of anything which there is reason to believe to be stolen property or property fraudulently obtained and for the possession of which he fails satisfactorily to account, shall be liable on conviction to fine not exceeding one hundred rupees or to imprisonment not exceeding three months.

Powers of Police on the occasion of a fire.

23-B. (1) On the occasion of a fire, the Commissioner of Police, or the Officer in charge of the Cochin State Fire Brigade or of any other Fire Brigade notified by Government in the Cochin Government Gazette or any member of the Police Force above the rank of a constable may—

(a) remove or order the removal of any persons who by their presence interfere with or impede the operations for extinguishing the fire or for saving life or property, and may close any street or passage in or near which any fire is burning ;

(b) by himself or those acting under his orders enter, break into or through, or pull down, or use for the passage of hoses or other appliances any premises for the purpose of extinguishing the fire, doing as little damage as possible ;

(c) cause the mains and pipes of any area to be shut off so as to give greater pressure of water in the place where the fire has occurred ;

(d) call on the persons in charge of any fire-engine, water lorry or other appliance useful for extinguishing fire to render such assistance as may be possible ;

(e) by himself or those acting under his orders enter any private land and take from any tank, well or other reservoir therein water for the purpose of extinguishing the fire ; and

(f) generally, take such measures as may appear necessary for the preservation of life and property.

(2) Any damage done on the occasion of fires by members of a Fire Brigade or by Police Officers or their assistants in the due execution of their duties shall be deemed to be damage by fire within the meaning of any policy of insurance against fire. But nothing in this section shall exempt any officer of Police or any member of a Fire Brigade from liability to damages on account of any acts done by him without reasonable cause.

23-C. The expenses incurred by the Police or Fire Brigade in the execution of their duty on the occasion of any fire within the Municipal limits of Ernakulam, Mattancheri and Trichur may be recovered by Government from the respective Municipal Councils in whole or in part as Government may deem fit.

Cost of establishment, etc. for extinguishing fire to be defrayed by Government and Municipalities.

23-D. Government may by rules—

(a) provide for the constitution and maintenance, training, discipline and control of the Cochin State Fire Brigade; and

Power of Government to make rules for the constitution, maintenance, etc. of a Fire-Brigade.

(b) specify the officer or person who should be in command when more than one service is operating to extinguish the fire.”

3. For sub-clause (2) of clause (a) of section 24-A of the Act the following shall be substituted as sub-clauses (2) and (2a).—

Amendment of section 24 A.

“(2) for regulating the use of any public place which expression shall in this and the next succeeding clause mean, a road, street, way or other place, whether a thoroughfare or not, to which public are granted access or over which they have a right to pass and includes a public street as defined in the Cochin Municipal Act, XVIII of 1113;

(2a) for regulating traffic in any public place reserving it for particular kinds of traffic.”

THE ERNAKULAM MUNICIPAL COUNCIL ELECTORAL ROLL VALIDATING PROCLAMATION

(VIII of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 22nd day of Thulam 1122, corresponding
to the 8th day of November 1946*

[Published in the Cochin Government Gazette
dated 23rd Thulam 1122]

WHEREAS it is expedient to provide that the validity and conclusiveness of the Electoral Rolls of the Ernakulam Municipal Council, on the basis of which the ordinary elections of the said Municipal Council were held in 1121, shall not be questioned hereafter on the ground that the three members of the revising authority who revised the said electoral rolls before their final publication did not consist of two non-officials who were not members of the said Municipal Council; WE are hereby pleased to command that notwithstanding anything contained in any law for the time being in force, the Electoral Rolls of the Ernakulam Municipal Council prepared and published under section 48 (1) of the Cochin Municipal Act, XVIII of 1113 in the month of Chingam 1121 shall be valid and conclusive for all purposes and shall not be questioned hereafter in any civil court or in any proceedings before Election Commissioners.

THE COCHIN AGRICULTURAL IMPROVEMENT LOANS (AMENDMENT) ACT

(V of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Addition of a new section 5A. Loans to be paramount charge.
3. Amendment of section 6.

THE COCHIN AGRICULTURAL IMPROVEMENT LOANS (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin
on the 14th day of Vrischigam 1122 corresponding
to the 29th day of November 1946.*

[Published in the Cochin Government Gazette
dated 22nd Vrischigam 1122]

Preamble.

WHEREAS it is deemed expedient to amend the Cochin Agricultural Improvement Loans Act, IV of 1093, it is hereby enacted as follows.—

Short title and com- mencement.

1. This Act may be called the Cochin Agricultural Improvement Loans (Amendment) Act, V of 1122 and shall come into force at once.

2. After section 5 of the Cochin Agricultural Improvement Loans Act, IV of 1093, hereinafter referred to as the Act, the following section shall be added:

Addition of a new section.

“5-A. All loans granted under this Act, all interest (if any) chargeable thereon and the costs (if any) incurred in making or recovering the same shall be the paramount charge on the land for the benefit of which the loan has been granted :

Loans to be paramount charge on the land.

Provided that the charge hereby created shall always be subject to the charge for arrears of land revenue in respect of that land under section 3 of the Cochin Revenue Recovery Act, IV of 1083.”

3. In section 6 of the Act—

Amendment of section 6.

(1) in sub-section (1)—

(a) the word “and” occurring at the end of clause (c) shall be deleted;

(b) the word “and” shall be added at the end of clause (d);

(c) the following clause shall be inserted as clause (e):

“(e) out of the interest of the person with whose consent the loan has been granted under sub-section (1) of section 3 and of mortgagees of or persons having charges on that interest by the sale of or by the placing on *naduppattam* of that interest.”; and

(d) the proviso shall be deleted;

(2) sub-sections (2) and (3) shall be re-numbered as sub-sections (3) and (4) and the following inserted as sub-section (2):

“(2) All sales of land under clauses (c) and (e) of sub-section (1) shall be free of all encumbrances.”

**LEGISLATIVE COUNCIL STRENGTH
REDUCING PROCLAMATION**

(IX of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin
on the 28th day of Thulam 1122, corresponding to
the 14th day of November 1946.*

[Published in the Cochin Government Gazette
dated 1st Vrischigam 1122]

WHEREAS, consequent on the transfer of more subjects for administration through Ministers, the officials in charge of such subjects need no longer continue as members of the Legislative Council, AND WHEREAS it is expedient, to provide for the reduction of the strength of the nominated members of the Legislative Council; WE are hereby pleased to command that sub-section (1) of section 13 of the Government of Cochin Act, XX of 1113, shall have effect as if for the words "fifty-eight members" occurring therein, the words "fifty-three members" were substituted.

**THE HOARDING AND PROFITEERING PRE-
VENTION PROCLAMATION REPEALING
POCLAMATION**

(X of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 14th day of Vrischigam 1122, corresponding
to the 29th day of November 1946.*

[Published in the Cochin Government Gazette
dated 15th Vrischigam 1122]

WHEREAS it is expedient to repeal the Hoarding and Profiteering Prevention Proclamation, VIII of 1119, WE are hereby pleased to command that the said Proclamation with all the amendments thereto shall be repealed with effect at and after mid-night between the 30th day of November and 1st day of December 1946.

**THE COCHIN VERUMPATTAMDARS
(AMENDMENT) ACT**

(VI of 1122)

CONTENTS

Sections :

1. Short title, extent and commencement.
2. Amendment of section 5.
3. Amendment of section 8.
4. Insertion of new sections.
 16. Place of payment.
 17. Tenants' right to a receipt.
 18. Burden of proof in the absence of particulars.
 19. Procedure when lessor fails to grant receipt.

**THE COCHIN VERUMPATTAMDARS
(AMENDMENT) ACT**

*Passed by His Highness the Maharaja of Cochin
on the 22nd day of Vrischigam 1122 corresponding
to the 7th day of December 1946.*

[Published in the Cochin Government Gazette,
dated 22nd Vrischigam 1122]

Whereas it is deemed necessary further to amend the Cochin Verumpattamdars Act, VIII of 1118; It is hereby enacted as follows.—

1. (1) This Act may be called the Cochin Verumpattamdars (Amendment) Act, VI of 1122. Short title,
extent and
commence-
ment.

(2) It extends to the whole of Cochin State and shall come into force at once.

2. To sub-section (1) of section 5 of the Cochin Verumpattamdars Act, VIII of 1118, hereinafter referred to as the Act, the following proviso shall be added.— Amendment
of section 5.

“Provided that where any material part of the holding be wholly destroyed or rendered substantially and permanently unfit for the purpose for which it was let, by fire, tempest or flood or violence of an army or mob or other irresistible force, the pattam may be proportionately reduced if the part so destroyed or rendered unfit is unconditionally surrendered by the verumpattamdar to his lessor”.

Amendment
of section 8.

3. In section 8 of the Act—

(1) in sub-section (1)—

(a) in clause (c) the words and figures “within three months of the due date as provided in the contract of tenancy or where no date is fixed in the contract, within three months from the due date specified in section 38 of the Cochin Tenancy Act, XV of 1113” shall be deleted;

(b) to clause (c) the following proviso shall be added.—

“Provided that where the pattam unpaid represents only the puravaka dues or the value thereof payable by the verumpattamdar, the lessor shall be entitled only to sue for the recovery of such dues or value and not for the eviction of the verumpattamdar from his holding”.

(2) for sub-section (2) the following shall be substituted.—

“(2) When a verumpattamdar is sought to be evicted on the grounds specified in clause (c) or clause (d) of sub-section (1), if at the first hearing of the suit the verumpattamdar pays or tenders to the lessor the pattam in arrear together with interest thereon and his full costs of the suit or if at the first hearing of the suit he gives such security as the court thinks sufficient for making such payment within fifteen days and such payment is made within the said period of fifteen days, the court shall, in lieu of making a decree for eviction, pass an order condoning the default and thereupon the verumpattamdar shall hold the property leased as if the default had not occurred. Where the payments referred to above are not made or tendered at the first hearing of the suit or within fifteen days thereof in case security is furnished, the court shall not either extend the time for or condone the delay in the payment but shall be bound to order the eviction of the verumpattamdar from the holding.

Explanation.—‘First hearing’ means the date fixed in the summons served on the verumpattamdar for his appearance under Rule 6 of Order V or in the notice issued to him under Rule 6 (1) (c) of Order IX of the Cochin Code of Civil Procedure, XXIX of 1111, as the case may be”.

4. Sections 16, 17 and 18 of the Act shall be renumbered as sections 20, 21 and 22 and the following shall be inserted as sections 16, 17, 18 and 19.— Insertion of new sections.

“16. If the pattam is payable in money, it shall be paid at the residence of the lessor and if in kind at the residence or the granary of the lessor within the village in which the holding is situate and if there be no such residence or granary, at such place within the village as may be indicated by the lessor by notice in writing given to the verumpattamdar. Place of payment.

17. Every verumpattamdar paying pattam shall be entitled to a receipt specifying— Tenant's right to a receipt.

(a) a description of the holding in respect of which it is paid,

(b) the date of payment,

(c) the amount paid,

(d) the period to which the amount paid relates, and

(e) the arrears, if any, remaining due after the said payment.

18. In the absence of the particulars specified in clause (e) of section 17, the burden of proving that the tenant is bound to pay any arrears of pattam which had accrued due previous to the date of the receipt shall be on the person claiming such arrears. Burden of proof in the absence of particulars.

19. If the lessor refuses or neglects to grant a receipt as provided in section 17, the verumpattamdar shall be entitled to send by money order, after deducting the charges for doing so,— Procedure when lessor fails to grant receipt.

(a) the money, if the pattam is payable in money; or

(b) the money value of the pattam if it is payable in kind.

Such money value shall be computed with reference to the rate published in the Cochin Government Gazette under section 42 of the Cochin Tenancy Act, XV of 1113.”

**PROCLAMATION CONDONING THE FOR-
FEITURE OF TENANCY BY
VERUMPATTAMDARS**

(XI of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 22nd day of Vrischigam 1122, corresponding
to the 7th day of December 1946*

[Published in the Cochin Government Gazette
dated 22nd Vrischigam 1122]

WHEREAS it is deemed expedient to condone on certain conditions, the forfeiture of the tenancy incurred by certain verumpattamdars; We are hereby pleased to command as follows.—

(1) Where in a suit instituted on or after the 12th day of Meenam 1119 and before the date of the publication of this Proclamation in the Cochin Government Gazette or in any review, appeal or revision against any decree or order passed therein a verumpattamdar is sought to be evicted on the grounds specified in clause (c) or clause (d) of section 8 of the Cochin Verumpattamdars Act, VIII of 1118,* or where in pursuance of any decree for eviction passed in a suit instituted within the period specified above the verumpattamdar has not been actually evicted, the Court shall, if the verumpattamdar deposits within sixty days of the date of the publication of this Proclamation in the Cochin Government Gazette, in the Court in which the suit, review, appeal or revision is pending, or in the case of a decree in the Court executing or competent to execute the decree, the pattam and puravaka dues and interest thereon legally recoverable or decreed, as the case may be, and unless covered by the decree, the arrears of pattam, puravaka dues, and interest thereon which have accrued due subsequent to the date of the plaint up to the date of deposit and the full costs with interest thereon at 6 per cent per annum of the plaintiff or the decree-holder, the Court shall pass an order condoning the forfeiture and thereupon the verumpattamdar shall hold the property as if the default had not occurred.

(2) Where the "first hearing" within the meaning of the Cochin Verumpattamdars (Amendment) Act, VI of 1122, in a suit for eviction instituted against a verumpattamdar on or after the 12th day of Meenam 1119 and before the date of the publication of this Proclamation falls on or after the date of the publication of this

Proclamation, the deposit referred to above shall be made either on the date of the "first hearing" or within sixty days of the publication of this Proclamation whichever is later.

(3) Nothing in this Proclamation shall render the verumpattandar liable to deposit costs which have been disallowed by the Court.

**THE COCHIN PUBLIC CANALS AND
BACKWATERS NAVIGATION
(AMENDMENT) ACT**

(VII of 1122)

CONTENTS

Preamble

Sections:

1. Short title and commencement.
2. Amendment to section 9.

**THE COCHIN PUBLIC CANALS AND BACKWATERS
NAVIGATION (AMENDMENT) ACT**

*Passed by His Highness the Maharaja of Cochin,
on the 28th day of Vrischigam 1122 corresponding
to the 13th day of December 1946*

[Published in the Cochin Government Gazette
dated 29th Vrischigam 1122]

WHEREAS it is deemed necessary further to amend the Cochin Public Canals and Backwaters Navigation Act, I of 1092, for the purposes hereinafter appearing; It is hereby enacted as follows.—

1. (1) This Act may be called the Cochin Public Canals and Backwaters Navigation (Amendment) Act VII of 1122.

(2) It shall come into force at once.

2. In section 9 of the Cochin Public Canals and Backwaters Navigation Act, I of 1092, the word 'and' in clause (vii) shall be deleted and after clause (vii) the following shall be inserted as clause (viii) and the existing clause (viii) shall be re-numbered as clause (ix).—

"(viii) for the collection of Pilgrim Taxes, if any, imposed by this Government or for the collection on behalf of other Governments of Pilgrim Taxes imposed by such other Governments: and".

**POCLAMATION MAKING THE IMMOVABLE
PROPERTIES AND EMOLUMENTS GRANTED
BY KOODALMANICKAM TEMPLE TO AMMAN-
NUR CHAKYARS FOR PERFORMANCE
OF KOOTHU AND KOODIYATTOM
IMPARTIBLE
(XII of 1122)**

*Promulgated by His Highness Sree Kerala Varma
Maharaja of Cochin,
on the 6th day of Dhanu 1122, corresponding
to the 21st day of December 1946*

**[Published in the Cochin Government Gazette
dated 6th Dhanu 1122]**

WHEREAS certain grants of properties have been made by the Koodalmanickam Devaswam to the family of the Ammannur Chakyars of Ammannur Chakyar Madhom situated in the Village of Irinjalakkuda in the Taluk of Mukundapuram for the proper performance of *Koothu* and *Koodiyattom* in the Koodalmanickam Temple; AND WHEREAS it is necessary to prohibit the alienation or partition of such properties and the emoluments attached to the performance of the said services; WE are hereby pleased to command that—

(1) notwithstanding any other law for the time being in force, the immovable properties granted to the family of the Ammannur Chakyars for the performance of the services of *Koothu* and *Koodiyattom* in the Koodalmanickam Temple and set forth in the Schedule hereto annexed and the emoluments granted to the said family for the performance of such *Koothu* and *Koodiyattom* shall and shall always be deemed to have been impartible and Our courts shall not decree or order the partition of all or any of such properties or emoluments and any partition in respect thereof shall be null and void;

(2) the properties set forth in the Schedule hereto annexed and the income therefrom and the emoluments attached to the performance of *Koothu* and *Koodiyattom* in the Koodalmanickam Temple shall be inalienable by sale, gift, mortgage or otherwise and shall not be liable to attachment or sale in execution of any decree or order of a Civil Court; and

(3) the provisions of this Proclamation shall not be a bar to any claim by the members of the family of the Ammannur Chakyars for their maintenance out of the income of the properties set forth in the schedule hereto annexed.

***THE COCHIN ESSENTIAL ARTICLES CONTROL
AND REQUISITIONING POWERS ACT**

(VIII of 1122)

CONTENTS

Sections :

1. Short title, extent and commencement.
2. Definitions.
3. Powers to Control production, supply, distribution, transport, and prices of essential articles.
4. Powers of requisitioning and acquisition.
5. Payment of compensation.
6. Release from requisition.
7. Control of agriculture.
8. Delegation of Powers.
9. Continuance in force of existing orders.
10. Effect of orders inconsistent with other enactments.
11. Penalties.
12. Abetment and assistance of contravention.
13. Offences by co-operations.
14. Cognisance of offences.
15. Burden of proof.
16. Saving as to orders.
17. Protection of action taken under the Act.
18. Power to make rules.

**THE COCHIN ESSENTIAL ARTICLES CONTROL AND
REQUISITIONING POWERS ACT**

*Passed by His Highness the Maharaja of Cochin,
on the 20th day of Dhanu 1122 corresponding
to the 4th day of January 1947.*

**[Published in the Cochin Government Gazette
dated 27th Dhanu 1122]**

WHEREAS it is expedient to provide temporarily for the continuance of powers to control the production, supply, distribution, transport and prices of essential articles and trade and commerce in such articles and requisitioning of property movable and immovable; It is hereby enacted as follows.—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Cochin Essential Articles Control and Requisitioning Powers Act VIII of 1122.

(2) It extends to the whole of Cochin State.

(3) It shall come into force on such date as Government may by notification in the Cochin Government Gazette specify in this behalf.

*To be notified to come into force.

(4) It shall remain in force until such time as Government may by notification in the Cochin Government Gazette determine.

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) “essential article” means any of the articles which is specified in the Schedule to this Act and any other article which may be declared by Government by notification in the Cochin Government Gazette to be an essential article.

(b) “undertaking” means any undertaking by way of any trade or business and includes the occupation of handling, loading or unloading goods in the course of transport.

3. (1) Government, so far as it appears to them to be necessary or expedient for maintaining, increasing or securing supplies of essential articles or for arranging for their equitable distribution and availability at fair prices or for directing, maintaining or increasing the production of any essential article, may, by order published in the Cochin Government Gazette provide for regulating or prohibiting the production, supply, distribution and transport of essential articles and trade and commerce in such articles.

Powers to control production, supply, distribution, transport and prices of essential articles.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), an order made thereunder may provide—

(a) for regulating by licences, permits or otherwise the production or manufacture of any essential article;

(b) for controlling the prices or rates at which any essential article may be bought or sold;

(c) for regulating or prohibiting by licences, permits or otherwise the storage, distribution, transport, disposal, acquisition, use or consumption of any essential article;

(d) for prohibiting the withholding from sale of any essential article ordinarily kept for sale;

(e) for requiring any person holding stocks of an essential article to sell them at fair prices to specified persons or class of persons or in specified circumstances;

(f) for regulating or prohibiting any class of commercial or financial transactions relating to any essential article, which in the opinion of Government are, or if unregulated are likely to be, detrimental to the public interest;

(g) for collecting any information or statistics with a view to regulating or prohibiting any of the aforesaid matters;

(h) for requiring persons engaged in the production, supply or distribution of, or trade or commerce in, any essential article to declare their stocks of essential articles, to maintain and allow inspection of or produce for inspection any books, accounts and records relating to their business, and to furnish any other information relating thereto;

(i) for regulating the processing of any essential article;

(j) for exercising over the whole or any part of an existing undertaking, such functions of control and subject to such conditions, as may be specified in the order; and

(k) for any incidental and supplementary matters including in particular the entering and search of premises, vehicles, vessels and aircraft, the seizure by a person authorised to make such search of any article in respect of which such person has reason to believe that a contravention of the order has been, is being or is about to be committed, the grant or issue of licences, permits or other documents, and the charging of fees therefor.

**Powers of
requisition-
ing and
acquisition.**

4. (1) If, in the opinion of Government it is necessary or expedient so to do for maintaining, increasing or securing supplies of any essential article or for arranging for its equitable distribution and availability at fair prices or for directing, maintaining, storing or increasing the production of any essential article, or for maintaining services essential to the life of the community or for providing accommodation for officers or servants of Government or for the holding of public offices Government may by order in writing, requisition any property, movable or immovable, and may make such further orders as appear to them to be necessary or expedient in connection with such requisitioning:

Provided that no property used for the purpose of religious worship shall be requisitioned under this section.

(2) Where Government have requisitioned any property under sub-section (1), they may use or deal with the property in such manner as may appear to them to be expedient and may acquire it by serving on the owner thereof, or where the owner is not readily traceable or the ownership is in dispute, by publishing in the Cochin Government Gazette, a notice stating that Government have decided to acquire it in pursuance of this section.

(3) Where a notice of acquisition is served on the owner of the property or is published in the Cochin Government Gazette under sub-section (2), then, at the beginning of the day on which the notice is so served or published, the property shall vest absolutely in Government free from all encumbrances and the period of requisition thereof shall end.

(4) Notwithstanding the expiration of the Defence of India Act and Rules issued thereunder and notwithstanding the expiration of any period specified in the order of requisitioning any property movable or immovable which immediately before the commencement of this Act was subject to any requisition effected under the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115, shall continue to be subject to requisition until the expiry of this Act unless released from requisition under section 6.

5. (1) Whenever in pursuance of section 4 any movable property is requisitioned or acquired, the compensation payable therefor and the person or persons to whom it should be paid shall be determined in accordance with the rules to be made in this behalf by Government. Payment of compensation.

(2) Whenever in pursuance of section 4, any immovable property is requisitioned or acquired, there shall be paid compensation determined in the manner and in accordance with the principles hereinafter set out, that is to say—

(a) Where the amount of compensation can be fixed by agreement it shall be paid in accordance with such agreement.

(b) Where no such agreement can be reached, Government shall appoint an arbitrator.

(c) At the commencement of the proceedings before the arbitrator, Government and the person to be compensated shall state what in their respective opinions is a fair amount of compensation.

(d) The arbitrator in making his award shall have regard to—

(i) the provisions of sub-section (1) of section 22 of the Cochin Land Acquisition Act, II of 1970, so far as the same can be made applicable, and

(ii) whether the acquisition is of a permanent or temporary character:

Provided that where any property requisitioned is subsequently acquired, the arbitrator, in any proceedings in connection with such acquisition, shall for the purposes of the provisions of the said section 22 take into consideration the market value of the property at the date of requisition as aforesaid and not at the date of its subsequent acquisition.

(e) An appeal shall lie to the High Court against the award of an arbitrator where the value of the subject matter in dispute in appeal is Rs. 500 and above.

Explanation.—In the case of periodical payments, the value of the subject matter in appeal shall be deemed to be five times the amount in dispute calculated for one year.

(f) Save as provided in this section and in any rules made under this Act, nothing in any law for the time being in force relating to arbitration shall apply to arbitrations under this section.

(3) Government may, with a view to requisitioning or acquiring any property under section 4, by order—

(a) require any person to furnish to such authority as may be specified in the order such information in his possession relating to the property as may be so specified;

(b) direct that the owner, occupier or person in possession of the property shall not, without the permission of Government, dispose of it or where the property is a building, structurally alter it or where the property is movable, remove it from the premises in which it is kept, until the expiry of such period as may be specified in the order.

6. (1) Where any property requisitioned by an order under sub-section (1) of section 4 or which continues to be subject to requisition under sub-section (4) of section 4 of this Act is to be released from such requisition, Government or any person generally or specially authorised by them in this behalf may, after such inquiry, if any, as they or he may in any case consider it necessary to make or cause to be made, specify by order in writing the person to whom possession of the property shall be given. **Release from requisition.**

(2) The delivery of possession of the property to the person specified in an order under sub-section (1) shall be a full discharge of Government from all liabilities in respect of the property, but shall not prejudice any rights in respect of the property which any other person may be entitled by a due process of law to enforce against the person to whom possession of the property is given.

7. (1) Government so far as it appears to be necessary or expedient for maintaining, increasing or securing the supply of essential articles may by order published in the Cochin Government Gazette provide— **Control of agriculture.**

(a) for prohibiting, restricting or otherwise controlling the cultivation of specified crops;

(b) for bringing under cultivation any waste or arable land whether appurtenant to a building or not, and for the growing therein of specified crops.

(2) If, in the opinion of Government, the person in possession or having effective control of any land to which an order made under sub-section (1) applies has failed to comply with the order, Government may without prejudice to any other action that may be taken against that person (hereinafter referred to as "defaulter") in respect of the contravention, by order direct that the land shall be placed in the exclusive possession of such person and for such period as may be specified in the order and during the period of continuance of the last mentioned order, the person specified therein shall have all the rights of the defaulter to manage the land and to realise the profits arising therefrom and shall only be liable to pay on behalf of the defaulter the Government land revenue, all other charges of a public nature and the rent, if any, accruing due in respect of the land during that period.

**Delegation
of powers.**

8. (1) Government may by order published in the Cochin Government Gazette authorise any officer or authority subordinate to Government, to exercise any one or more of the powers vested in them by or under this Act except the power mentioned in section 18 in relation to such matters and subject to such restrictions and conditions, if any, as may be specified in the order.

(2) The exercise of the powers delegated under sub-section (1) shall be subject to control and revision by Government or by such persons as may be empowered by them in that behalf. Government shall also have power to control and revise the acts or proceedings of any persons so empowered.

**Continuance
in force of
existing
orders.**

9. (1) Every rule or order made by Government or any other competent authority under any of the provisions of the Defence of India Act and Rules as made applicable to Cochin by Proclamation VIII of 1115 or the Cochin Essential Articles Control and Requisitioning Powers Proclamation, III of 1122, in respect of any of the matters specified in sections 3, 7 and 18 which was in force immediately before the commencement of this Act shall continue in force as if it has been made by Government under the provisions of this Act until it is superseded or modified by the competent authority under the provisions of this Act. All appointments made, licences or permits issued, regulations made and directions given under any such order shall also continue in force until superseded or modified by the competent authority.

(2) Government may, if they consider it expedient so to do, from time to time, modify or annul any order, appointment, licence, permit, regulation or direction specified in sub-section (1).

**Effect of
orders in-
consistent
with other
enactments.**

10. Any order made under section 3 or section 4 or section 7 or continued under section 9 shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or in any instrument having effect by virtue of any enactment other than this Act.

Penalties.

11. (1) If any person contravenes any order made under section 3 or section 4 or section 7 or continued

under section 9, he shall be punishable with imprisonment for a term which may extend to three years or with fine or with both; and, if the order so provides, any court trying such contravention may direct that any property in respect of which the court is satisfied that the order has been contravened shall be forfeited to Government:

Provided that where the contravention is of an order relating to an essential article which contains an express provision in this behalf, the court shall make such direction unless for reasons to be recorded in writing, it is of opinion that the direction should not be made in respect of the whole or, as the case may be, a part of the property.

(2) Where any essential article is seized under the authority of an order made under this Act and such order provides for the forfeiture of the article in respect of which the order has been contravened, such forfeiture may whether or not any prosecution is instituted for a contravention of the order, be adjudged by the Diwan Peishkar and any forfeiture so adjudged shall, subject only to an appeal which shall lie to Government, be final:

Provided that an adjudication of forfeiture under this sub-section shall be no bar to the prosecution or punishment of any person under sub-section (1).

(3) Notwithstanding anything contained in section 18 of the Code of Criminal Procedure, II of 1086, it shall be lawful for any Magistrate of the first class specially empowered by Government in this behalf and for the District Magistrate to pass a sentence of fine exceeding Rs. 1,000 on any person convicted of contravening an order made under this Act or continued under section 9.

(4) If any person to whom any provision of any order made under this Act or continued under section 9 relates, or to whom any such provision is addressed or who is in occupation, possession or control of any land, building, vehicle, vessel or other thing to which such provision relates—

(a) fails without lawful authority or excuse himself, or in respect of any land, building, vehicle, vessel or other thing of which he is in occupation, possession or

control to comply, or to secure compliance, with such provision, or

(b) evades, or attempts to evade, by any means, such provision,

he shall be deemed to have contravened such provision; and in this Act the expression "contravention" with its grammatical variations includes any such failure, evasion or attempt to evade.

Abetment and assistance of contravention.

12. Any person who attempts to contravene or abets or attempts to abet or does any act preparatory to a contravention of an order made under this Act or continued under section 9 shall be deemed to have contravened the order; and any person who, knowing or having reasonable cause to believe that any other person is contravening any order made under this Act or continued under section 9 gives that other person any assistance with intent thereby to prevent, hinder or otherwise interfere with his arrest, trial or punishment for the said contravention, shall also be deemed to have contravened the order.

Offences by corporations.

13. If the person who contravenes or is deemed to contravene an order made under section 3, section 4 or section 7 or continued under section 9 is a company or other body corporate, every director, manager, secretary or other officer or agent thereof shall, unless he proves that the contravention took place without his knowledge and that he exercised all due diligence to prevent such contravention, be deemed to be guilty of such contravention.

Cognisance of offences.

14. No court shall take cognisance of any offence punishable under this Act except on a report in writing of the facts constituting such offence made by a person who is a public servant as defined in section 15 of the Cochin Penal Code, I of 1059.

Burden of proof.

15. Where any person is prosecuted for contravening any order made under this Act or continued under section 9 which prohibits him from doing an act or being in possession of a thing without lawful authority or excuse or without a permit, licence, certificate or permission, the burden of proof that he has such authority or excuse or, as

the case may be, the requisite permit, licence, certificate or permission shall be on him.

16. (1) No court shall, in any suit in which the validity of an order issued or action taken under this Act is in question, have power to issue any injunction, whether permanent or temporary, so as to restrain Government or any authority or officer empowered by or under this Act from executing or carrying out any order passed by them or by him under this Act, or in any way interfere with or affect such order. Saving as to orders.

Nothing contained in this section shall be deemed to prevent the court from granting in the suit any relief by way of compensation to which the party may be entitled.

(2) Where an order purports to have been made and signed by any authority in exercise of any power conferred by or under this Act, a court shall, within the meaning of the Indian Evidence Act as made applicable to Cochin presume that such order was so made by that authority.

17. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of any order made under section 3, section 4 or section 7 or continued under section 9. Protection of action taken under the Act.

(2) No suit or other legal proceeding shall lie against Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of any order made under section 3, section 4 or section 7 or continued under section 9.

18. (1) Government may, by notification in the Cochin Government Gazette, make rules for the purpose of carrying into effect the provisions of this Act. Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the procedure to be followed in arbitrations under this Act;

(b) the principles to be followed in apportioning costs of proceedings before the arbitrator and on appeal.

THE SCHEDULE*[See section 2 (a)]*

1. Food-stuffs including edible oil seeds and oils.
2. Cotton, silk and woollen textiles.
3. Paper including newsprint.
4. Petroleum and petroleum products.
5. Spare parts of mechanically propelled vehicles.
6. Coal.
7. Iron and Steel.
8. Mica.
9. Firewood.
10. Charcoal.
11. Livestock.
12. Eggs.
13. Fish.
14. Non-edible oil seeds.
15. Manures.
16. Electrical energy.
17. All vat dyes.
18. Alazarine.
19. Other dyes used for textile printing.
20. Artificial silk yarn.
21. Motor vehicles (new or used).
22. Fruits.
23. Vegetables.
24. Cattle fodder.

**INDUSTRIAL EMPLOYMENT (STANDING
ORDERS) ACT****(IX of 1122)****CONTENTS****Sections :**

1. Short title, extent, and application.
2. Interpretation.
3. Submission of draft standing orders.

4. Conditions for certification of standing orders.
5. Certification of standing orders.
6. Appeals.
7. Date of operation of standing orders.
8. Register of standing orders.
9. Posting of standing orders.
10. Duration and modification of standing orders.
11. Certifying officers and appellate authorities to have powers of Civil Court.
12. Oral evidence in contradiction of standing orders not admissible.
13. Penalties and procedure.
14. Power to exempt.
15. Power to make rules.

INDUSTRIAL EMPLOYMENT (STANDING ORDERS) ACT

*Passed by His Highness the Maharaja of Cochin,
on the 4th day of Makaram 1122 corresponding
to the 17th day of January 1947.*

[Published in the Cochin Government Gazette,
dated 5th Makaram 1122]

(An Act to require employers in industrial establishments formally to define conditions of employment under them)

WHEREAS it is expedient to require employers in industrial establishments to define with sufficient precision the conditions of employment under them and to make the said conditions known to workmen employed by them;

It is hereby enacted as follows —

1. (1) This Act may be called the Industrial Employment (Standing Orders) Act, IX of 1122.
- (2) It extends to the whole of Cochin State.

**Short title,
extent
and applica-
tion.**

(3) It applies to every industrial establishment wherein fifty or more workmen are employed, or were employed on any day of the preceding twelve months, and to such class or classes of other industrial establishments as Government may from time to time, by notification in the Cochin Government Gazette, specify in this behalf.

**Interpreta-
tion.**

2. In this Act, unless there is anything repugnant in the subject or context,

(a) "appellate authority" means an authority appointed by Government by notification in the Cochin Government Gazette to exercise in such area as may be specified in the notification the functions of an appellate authority under this Act;

(b) "Certifying Officer" means the Labour Commissioner or such other officer appointed by Government by notification in the Cochin Government Gazette to exercise in such area as may be specified in the notification the functions of a Certifying Officer under this Act;

(c) "employer" means the owner of an industrial establishment to which this Act for the time being applies, and includes—

(i) in a factory, any person named under clause (e) of sub-section (1) of section 9 of the Cochin Factories Act, II of 1113, as manager of the factory;

(ii) in any industrial establishment under the control of any department of Government, the authority appointed by Government in this behalf, or where no authority is so appointed, the head of the department;

(iii) in any other industrial establishment, any person responsible to the owner for the supervision and control of the industrial establishment;

(d) "industrial establishment" means—

(i) an industrial establishment as defined in clause (ii) of section 2 of the Cochin Payment of Wages Act, IV of 1113, or

(ii) a factory as defined in clause (i) of section 2 of the Cochin Factories Act, II of 1113, or

(iii) a railway as defined in clause (4), of section 2 of the Cochin Railways Act, XI of 1111, or

(iv) the establishment of a person who, for the purpose of fulfilling a contract with the owner of any industrial establishment, employs workmen;

(e) "prescribed" means prescribed by rules made by Government under this Act;

(f) "standing orders" means rules relating to matters set out in the Schedule;

(g) "trade union" means a trade union for the time being registered under the Cochin Trade Unions Act, III of 1112;

(h) "workman" means any person employed in any industrial establishment to do any skilled or unskilled, manual or clerical labour for hire or reward, but does not include any member of the Cochin State Forces.

3. (1) Within three months from the date on which this Act becomes applicable to an industrial establishment, the employer shall submit to the Certifying Officer five copies of the draft standing orders proposed by him for adoption in his industrial establishment. Submission of draft standing orders.

(2) Provision shall be made in such draft for every matter set out in the Schedule which may be applicable to the industrial establishment, and where model standing orders have been prescribed, shall be, so far as is practicable, in conformity with such model.

(3) The draft standing orders submitted under this section shall be accompanied by a statement giving prescribed particulars of the workmen employed in the industrial establishment including the name of the trade union, if any, to which they belong.

(4) Subject to such conditions as may be prescribed a group of employers in similar industrial establishments may submit a joint draft of standing orders under this section.

4. Standing orders shall be certifiable under this Act if— Conditions for certification of standing orders.

(a) Provision is made therein for every matter set out in the Schedule which is applicable to the industrial establishment, and

(b) the standing orders are otherwise in conformity with the provisions of this Act; and it shall not be the function of the Certifying Officer or appellate authority to adjudicate upon the fairness or reasonableness of the provisions of any standing orders.

**Certification
of standing
orders.**

5. (1) On receipt of the draft under section 3 the Certifying Officer shall forward a copy thereof to the trade union, if any, of the workmen, or where there is no such trade union, to the workmen in such manner, as may be prescribed, together with a notice in the prescribed form requiring objections, if any, which the workmen may desire to make to the draft standing orders to be submitted to him within fifteen days from the receipt of the notice.

(2) After giving the employer and the trade union or such other representatives of the workmen as may be prescribed an opportunity of being heard, the Certifying Officer shall decide whether or not any modification of or addition to the draft submitted by the employer is necessary to render the draft standing orders certifiable under this Act, and shall make an order in writing accordingly.

(3) The Certifying Officer shall thereupon certify the draft standing orders after making any modifications therein which his order under sub-section (2) may require, and shall within seven days thereafter send copies of the certified standing orders authenticated in the prescribed manner and of his order under sub-section (2) to the employer and to the trade union or other prescribed representatives of the workmen.

Appeals.

6. (1) Any person aggrieved by the order of the Certifying Officer under sub-section (2) of section 5 may, within twenty-one days from the date on which copies are sent under sub-section (3) of that section, appeal to the appellate authority, and the appellate authority, whose decision shall be final, shall by order in writing confirm the standing orders either in the form certified by the Certifying Officer or after amending the said standing orders by making such modifications thereof or additions thereto as it thinks necessary to render the standing orders certifiable under this Act.

(2) The appellate authority shall, within seven days of its order under sub-section (1), send copies thereof to the Certifying Officer, to the employer and to the trade union

or other prescribed representatives of the workmen, accompanied unless it has confirmed without amendment the standing orders as certified by the Certifying Officer, by copies of the standing orders as certified by it and authenticated in the prescribed manner.

7. Standing orders shall, unless an appeal is preferred under section 6, come into operation on the expiry of thirty days from the date on which authenticated copies thereof are sent under sub-section (3) of section 5, or where an appeal as aforesaid is preferred, on the expiry of seven days from the date on which copies of the order of the appellate authority are sent under sub-section (2) of section 6.

Date of operation of standing orders.

8. A copy of all standing orders as finally certified under this Act shall be filed by the Certifying Officer in a register in the prescribed form maintained for the purpose, and the Certifying Officer shall furnish a copy thereof to any person applying therefor on payment of the prescribed fee.

Register of standing orders.

9. The text of the standing orders as finally certified under this Act shall be prominently posted by the employer in English and in the language understood by the majority of his workmen on special boards to be maintained for the purpose at or near the entrance through which the majority of the workmen enter the industrial establishment and in all departments thereof where the workmen are employed.

Posting of standing orders:

10. (1) Standing orders finally certified under this Act shall not, except on agreement between the employer and the workmen, be liable to modification until the expiry of six months from the date on which the standing orders or the last modifications thereof came into operation.

Duration and modification of standing orders.

(2) An employer desiring to modify his standing orders shall apply to the Certifying Officer in that behalf, submitting five copies of the standing orders in which shall be indicated the modifications he proposes, and where such modifications are made in agreement with the workmen, a certified copy of the agreement shall accompany the application.

(3) The foregoing provisions of this Act shall apply in respect of an application under sub-section (2) as they apply to the certification of the first standing orders.

Certifying Officers and appellate authorities to have powers of Civil Court.

11. Every Certifying Officer and appellate authority shall have all the powers of a Civil Court for the purposes of receiving evidence, administering oaths, enforcing the attendance of witnesses, and compelling the discovery and production of documents, and shall be deemed to be a Civil Court within the meaning of sections 381 and 383 of the Code of Criminal Procedure, II of 1086.

Oral evidence in contradiction of standing orders not admissible.

12. No oral evidence having the effect of adding to or otherwise varying or contradicting standing orders as finally certified under this Act shall be admitted in any Court.

Penalties and procedure.

13. (1) An employer who fails to submit draft standing orders as required by section 3 or who modifies his standing orders otherwise than in accordance with section 10, shall be punishable with fine which may extend to one thousand rupees, and in the case of a continuing offence with a further fine which may extend to two hundred rupees for every day after the first during which the offence continues.

(2) An employer who does any act in contravention of the standing orders finally certified under this Act for his industrial establishment shall be punishable with fine which may extend to one hundred rupees and in the case of a continuing offence with a further fine which may extend to twenty-five rupees for every day after the first during which the offence continues.

(3) No prosecution for an offence punishable under this section shall be instituted except with the previous sanction of Government.

(4) No Court inferior to that of a Magistrate of the first class shall try any offence under this section.

Power to exempt.

14. Government may by notification in the Cochin Government Gazette exempt, conditionally or unconditionally, any industrial establishment or class of industrial establishments from all or any of the provisions of this Act.

Power to make rules.

15. (1) Government may, after previous publication, by notification in the Cochin Government Gazette make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe additional matters to be included in the Schedule, and the procedure to be followed in modifying standing orders certified under this Act in accordance with any such addition;

(b) set out model standing orders for the purposes of this Act;

(c) prescribe the procedure of Certifying Officers and appellate authorities;

(d) prescribe the fee which may be charged for copies of standing orders entered in the register of standing orders;

(e) provide for any other matter which is to be or may be prescribed:

Provided that before any rules are made under clause (a) representatives of both employers and workmen shall be consulted by Government.

THE SCHEDULE

[See section 2 (f) and 3 (2)]

Matters to be provided in Standing Orders under this Act

1. Classification of workmen e.g., whether permanent, temporary, apprentices or probationers.
2. Manner of intimating to workmen periods and hours of work, holidays, pay-days and wage rates.
3. Shift working.
4. Attendance and late coming.
5. Conditions of procedure in applying for, and the authority which may grant leave and holidays.
6. Requirement to enter premises by certain gates, and liability to search.
7. Closing and reopening of sections of the industrial establishment, and temporary stoppages of work and the rights and liabilities of the employer and workmen arising therefrom.
8. Termination of employment, and the notice thereof to be given by employer and workmen.
9. Suspension or dismissal for misconduct, and acts or omissions which constitute misconduct.
10. Means of redress for workmen against unfair treatment or wrongful exactions by the employer or his agents or servants.
11. Any other matter which may be prescribed.

THE COCHIN NEWSPAPERS (REPEAL) ACT
(X of 1122)
CONTENTS

Sections :

1. Short title, extent and commencement.
2. Repeal of Act, II of 1112.

THE COCHIN NEWSPAPERS (REPEAL) ACT
Passed by His Highness the Maharaja of Cochin,
on the 10th day of Makaram 1122 corresponding
to the 23rd day of January 1947.

[Published in the Cochin Government Gazette,
dated 12th Makaram 1122]

WHEREAS it is expedient to give greater freedom to the Newspapers in Cochin; It is hereby enacted as follows:—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called The Cochin Newspapers (Repeal) Act, X of 1122.

(2) It shall extend throughout Cochin State.

(3) It shall come into force at once.

Repeal of
Act, II of
1112.

2. The Cochin Newspapers Act, II of 1112 is hereby repealed.

**THE COCHIN TRADE DISPUTES ADJUDICA-
TION (AMENDMENT) PROCLAMATION**
(XIII of 1122)

Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 14th day of Makaram 1122, corresponding
to the 27th day of January 1947.

[Published in the Cochin Government Gazette Extraordinary,
dated 14th Makaram 1122]

WHEREAS it is expedient to amend the Cochin Trade Disputes Adjudication Proclamation, I of 1122, for the purposes hereinafter appearing, WE are hereby pleased to command as follows:—

1. This Proclamation may be called the Cochin Trade Disputes Adjudication (Amendment) Proclamation, XIII of 1122, and it shall come into force at once.

2. Sections 9 and 10 of the Cochin Trade Disputes Adjudication Proclamation, I of 1122, shall be re-numbered as sections 13 and 14 and the following sections shall be inserted, as sections 9, 10, 11 and 12, namely:—

“9. (1) The Adjudicator shall be deemed to be a public servant within the meaning of the Cochin Penal Code, and shall for the purpose of the adjudication have the same powers as are vested in a court under the Cochin Code of Civil Procedure, Act XXIX of 1111, when trying a suit, in respect of the following matters:—

(i) enforcing the attendance of any person and examining him on oath;

(ii) compelling the production of documents and material objects; and

(iii) issuing commissions for the examination of witnesses.

(2) The proceedings before the Adjudicator shall be deemed to be a judicial proceeding within the meaning of sections 179 and 214 of the Cochin Penal Code.

(3) The Adjudicator shall be deemed to be a court subordinate to the High Court for the purpose of the Cochin Contempt of Courts Act, XXXII of 1111.

10. If Government are satisfied on the report of the conciliator or adjudicator to whom a trade dispute has been referred for conciliation or adjudication, as the case may be, that any workman has been discharged or dismissed by the employer without reasonable cause during the pendency of the conciliation or adjudication proceedings or within six months immediately preceding the date on which the trade dispute has been referred for conciliation or adjudication, they may by order direct such employer to reinstate the workman so discharged or dismissed within such time and subject to such terms and conditions as they may deem fit to impose.

11. When a trade dispute has been referred for conciliation or adjudication no employer shall, until final orders are passed by Government under section 3, close down temporarily or otherwise the industry or undertaking without obtaining the previous sanction of Government and except on such terms and conditions as Government may deem fit to impose.

12. If any person contravenes the provisions of section 11 or fails to comply with any order passed by Government under the provisions of this Proclamation Government may, without prejudice to any action that may be taken under section 13, revoke the licence granted under section 255 of the Cochin Municipal Act, XVIII of 1113, or under that section as extended to non-municipal areas by section 373 of the said Act and no fresh license shall be granted to the employer or his heirs, successors or assigns without the previous sanction of Government and except on such terms and conditions as they may deem fit to impose.”

**THE INDIAN MERCHANT SHIPPING ACT 1923, APPLI-
CATION PROCLAMATION (AMENDMENT)
PROCLAMATION**

(XIV of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 26th day of Makaram 1122, corresponding
to the 8th day of February 1947.*

**[Published in the Cochin Government Gazette
dated 3rd Kumbham 1122]**

WHEREAS it is necessary to amend Our Proclamation, IV of 1114, making the Indian Merchant Shipping Act, 1923, applicable to Our State, WE are pleased to command that in the said Proclamation for the words "as amended up-to-date" occurring in paragraph 1 the words "with all the amendments hitherto made or hereafter to be made" shall be substituted and for the word "issued" occurring in paragraph 2 the words "hitherto issued or hereafter to be issued" shall be substituted.

**THE INDIAN AIR-CRAFT ACT AND RULES APPLI-
CATION PROCLAMATION (AMENDMENT)
PROCLAMATION**

(XV of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 26th day of Makaram 1122, corresponding to
the 8th day of February 1947.*

**[Published in the Cochin Government Gazette
dated 3rd Kumbham 1122]**

WHEREAS it is necessary to amend Our Proclamation, XII of 1117, making the Indian Aircraft Act and Rules applicable to Our State; WE are pleased to command that in the said Proclamation between the words and figures "the Indian Aircraft Rules, 1920", and "shall" the words "with all the amendments hitherto made or hereafter to be made to the said Act or Rules" shall be inserted.

**PROCLAMATION STAYING ACTION FOR EVICTION
AGAINST VERUMPATTAMDARS WITH RESIDEN-
TIAL HOUSES OF THEIR OWN IN
MUNICIPALITIES**

(XVI of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 2nd day of Kumbham 1122, corresponding
to the 14th day of February 1947.*

**[Published in the Cochin Government Gazette
dated 2nd Kumbham 1122]**

WHEREAS pending decision of the question whether fixity of tenure is to be extended to Verumpattamdars of holdings within the limits of the Municipalities, it is deemed expedient to prevent the eviction from his holding of a Verumpattamdar who has a house of his own in the holding and who or the members of whose family are residing therein; We are hereby pleased to command that until such time as Our Government may by notification in the Cochin Government Gazette deem fit to withdraw this Proclamation, no suit for eviction shall be instituted against a Verumpattamdar of a holding situate within the limits of the Municipalities if he has in the holding a residential building of his own in which he or any member of his family or tarwad or tavazhi is residing and all suits, appeals, reviews, revisions, decrees and applications in execution for the eviction of such a Verumpattamdar from such holding which are pending in our Courts are hereby stayed:

Provided that the above prohibition shall not preclude our Courts from granting relief for arrears of rent due in respect of the holding.

Explanation.—The wife or husband and the children of the Verumpattamdar shall be deemed to be members of his family for the purposes of this Proclamation.

THE GENEVA CONVENTION IMPLEMENTING ACT

(XI of 1122)

CONTENTS

Sections :

1. Short title, extent and commencement.
2. Prohibition of use of imitations of emblem of Red Cross on white ground.
3. Prohibition of use of emblem of White Cross on red ground or imitations thereof.
4. Penalty.
5. Previous sanction for Prosecution.
6. Saving.

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin
on the 17th day of Kumbham 1122, corresponding
to the 1st day of March 1947.*

[Published in the Cochin Government Gazette
dated 24th Kumbham 1122]

AN ACT TO IMPLEMENT ARTICLE 28 OF THE GENEVA CONVENTION OF THE 27TH DAY OF JULY 1929

WHEREAS India was a signatory to the International Convention for the Amelioration of the conditions of the Wounded and Sick in Armies in the Field, drawn up in Geneva and dated the 27th day of July 1929;

AND WHEREAS it is necessary to provide for the discharge of the obligations imposed by Article 28 of that Convention in so far as provision has not been made by the Geneva Convention Act, 1911;

IT is hereby enacted as follows.—

Short title,
extent and
commence-
ment.

1. (1) This Act may be called the Geneva Convention Implementing Act, XI of 1122.

(2) It extends to the whole of Cochin State.

(3) It shall come into force at once.

Prohibition
of use of imi-
tations of
emblem of
Red Cross on
white
ground.

2. No person shall use for the purpose of his trade or business or for any other purpose whatsoever any sign constituting a colourable imitation of the heraldic emblem of the red cross on a white ground formed by reversing the federal colours of Switzerland.

3. No person shall use for the purpose of his trade or business the heraldic emblem of the white cross on a red ground, being the federal colours of Switzerland, or any sign constituting a colourable imitation of that heraldic emblem.

Prohibition of use of emblem of White Cross on red ground or imitations thereof.

4. Any person contravening the provisions of section 2 or section 3 shall be punishable with fine which may extend to fifty rupees, and when such contravention is committed by a company, association or body of individuals, then without prejudice to the liability of such company, association or body, every member thereof who is knowingly a party to the contravention shall be liable to the like penalty.

Penalty.

5. No Criminal Court shall take cognizance of any offence punishable under this Act except with the previous sanction of Government.

Previous sanction for Prosecution.

6. Nothing in the foregoing sections shall affect the right of any person, to continue to use for a period of six months from the commencement of this Act any sign or emblem which it was not unlawful for him to use at the commencement of this Act.

Saving.

PROCLAMATION TO AMEND THE PROCLAMATION REGARDING THE MANAGEMENT OF THE ESTATE OF HER HIGHNESS THE VALIA AMMA THAMPURAN KOVILAGAM (XVII of 1122)

Promulgated by His Highness Sree Kerala Varma, Maharaja of Cochin, on the 5th day of Meenam 1122, corresponding to the 19th day of March 1947

[Published in the Cochin Government Gazette dated 8th Meenam 1122]

WHEREAS it is deemed necessary to amend the Proclamation regarding the assumption of management of the Estate of Her Highness the Valia Amma Thampuran Kovilagam, dated 12th Makaram 1104 (25th January 1929); WE are hereby pleased to command as follows:—

To paragraph 1 of the said Proclamation, the following shall be added, namely:—

“During the period of such management of the Kovilagam Estate, OUR Government shall have plenary powers with regard to the alienation of the immovable properties of the Kovilagam Estate, with regard to investment and borrowing of funds, with regard to composition of claims in respect of arrears of rent, pattam, michavaram and kindred dues accruing and accrued due and with regard to the rights of management in general and to do all that OUR Government consider necessary for the efficient administration and management of the Kovilagam Estate”.

THE COCHIN PANCHAYATS (AMENDMENT) ACT

(XII of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Amendment of Section 64.

THE COCHIN PANCHAYATS (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin
on the 5th day of Meenam 1122,
corresponding to the 19th day of March 1947*

[Published in the Cochin Government Gazette
dated 8th Meenam 1122]

Preamble.

WHEREAS it is expedient to amend the Cochin Panchayats Act, XX of 1120; It is hereby enacted as follows.—

**Short title
and com-
mencement:**

1. This Act may be called the Cochin Panchayats (Amendment) Act, XII of 1122, and it shall come into force at once.

**Amendment
of section 64.**

2. In section 64 of the Cochin Panchayats Act, XX of 1120,—

(a) The words "being purposes which, in the opinion of Government, are likely to be offensive or dangerous to human life or health or property," shall be deleted; and

(b) After the words "specified in such license" the following shall be added.—

"and where the license is for keeping hotels, restaurants, eating houses, coffee houses, boarding houses, laundries or running barber saloons, the license shall always contain and be deemed to contain a condition that admission or service therein shall not be denied or restricted to any person on the ground that he belongs to a particular caste or creed".

THE COCHIN MUNICIPAL (AMENDMENT) ACT

(XIII of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Amendment of Section 255.

THE COCHIN MUNICIPAL (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin
on the 5th day of Meenam 1122,
corresponding to 19th day of March 1947*

[Published in the Cochin Government Gazette
dated 8th Meenam 1122]

WHEREAS it is expedient further to amend the Preamble. Cochin Municipal Act, XVIII of 1113; It is hereby enacted as follows.—

1. This Act may be called the Cochin Municipal (Amendment) Act, XIII of 1122, and it shall come into force at once. Short title and commencement.

2. In sub-section (1) of section 255 of the Cochin Municipal Act, XVIII of 1113, after the words "the conditions specified therein" the following shall be added.— Amendment of Section 255.

"and where the license is for keeping hotels, restaurants, eating houses, coffee houses, boarding houses, laundries or running barber saloons, the license issued by the executive authority shall always contain and be deemed to contain a condition that admission or service therein shall not be denied or restricted to any person on the ground that he belongs to a particular caste or creed".

**THE GOVERNMENT OF COCHIN
(AMENDMENT) ACT**

(XIV of 1122)

CONTENTS

Preamble

Sections :

1. Short title.
2. Amendment of Section 16.

THE GOVERNMENT OF COCHIN (AMENDMENT) ACT

*Promulgated by His Highness Sree Kerala Varma
Maharaja of Cochin
on the 13th day of Meenam 1122, corresponding
to the 27th day of March 1947.*

**[Published in the Cochin Government Gazette
dated 15th Meenam 1122]**

Preamble.

WHEREAS for the effective operation of clause (f) of sub-section (1) of section 16 of the Government of Cochin Act, XX of 1113, it is necessary to amend the said Act; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Government of Cochin (Amendment) Act XIV of 1122.

**Amendment
of section 16.**

2. For clause (f) of sub-section (1) of section 16 of the Government of Cochin Act, XX of 1113, the following shall be and shall always be deemed to have been substituted:—

“(f) if, after the declaration hereinafter referred to in this clause, he is convicted of an offence under Chapter VIII A of the Cochin Penal Code, or after such declaration he is reported guilty in proceedings for questioning the validity or regularity of an election of a corrupt or illegal practice relating to elections in Cochin State which may be declared by His Highness, by notification in the Cochin Government Gazette,

be an offence or practice entailing disqualification for membership of the Cochin Legislative Council, unless such period has elapsed as may be specified in that behalf in the provisions of that notification;

(ff) if he has been convicted, or has, in proceedings for questioning the validity or regularity of an election been found to have been guilty of any offence or corrupt or illegal practice relating to elections in British India which has been declared by Order-in-Council, or by an Act of the Central or Provincial Legislature to be an offence or practice entailing disqualification for membership of any legislature in British India, unless such period has elapsed as may be specified in that behalf in that Order or Act;"

THE GOVERNMENT OF COCHIN (AMENDMENT) ACT

(XV OF 1122)

CONTENTS

Sections :

1. Short title and commencement.
2. Amendment of Section 13.
3. Insertion of a new Section 13A.
Right of Diwan to address and send messages to Council.
4. Amendment of Section 18.
5. Substitution of Section 19.
Officers of the Council.

*Promulgated by His Highness Sree Kerala Varma
Maharaja of Cochin*

*on the 29th day of Meenam 1122 corresponding
to the 12th day of April 1947.*

[Published in the Cochin Government Gazette,
dated 29th Meenam 1122]

WHEREAS it is deemed necessary further to amend the Government of Cochin Act, XX of 1113, for the purposes hereinafter appearing; It is hereby enacted as follows.—

Short title
and com-
mencement.

1. This Act may be called the Government of Cochin (Amendment) Act, XV of 1122, and it shall come into force at once.

Amendment
of section 13.

2. In sub-section (1) of section 13 of the Government of Cochin Act, hereinafter referred to as the Act, the words "the Diwan and" shall be deleted.

Insertion of a
new section.

3. After section 13 of the Act the following shall be inserted as section 13A, namely.—

Right of
Diwan to
address and
send mes-
sages to
Council.

"13A. (1) The Diwan may in his discretion address the Legislative Council and for that purpose require the attendance of members.

(2) The Diwan may in his discretion send messages to the Council, whether with respect to a Bill then pending in the Council or otherwise, and the Council shall with all convenient dispatch consider any matter which it is required by the message to take into consideration."

Amendment
of section 18.

4. In section 18 of the Act for the word "President", the word "Diwan" shall be substituted.

Substitution
of section 19.

5. For section 19 of the Act the following shall be substituted, namely:—

Officers of
the Council.

"19(1) The Council shall, as soon as may be, choose two members of the Council to be respectively President and Deputy President thereof and so often as the office of President or Deputy President becomes vacant, the Council shall choose another member to be President or Deputy President as the case may be.

(2) A member holding office as President or Deputy President of the Council shall vacate his office if he ceases to be a member of the Council, may, at any time, resign his office by writing under his hand addressed to the Diwan, and may be removed from his office by a resolution of the Council passed by a majority of the then members of the Council; but no resolution for the purpose of this sub-section shall be moved unless at least fourteen days' notice has been given of the intention to move the resolution;

Provided that whenever the Council is dissolved, the President shall not vacate his office until immediately before the first meeting of the Council after the dissolution.

(3) While the office of President is vacant, the duties of the office shall be performed by the Deputy President, or, if the office of Deputy President is also vacant, by such member of the Council as the Diwan may in his discretion appoint for the purpose, and during any absence of the President from any sitting of the Council the Deputy President, or, if he is also absent, such person as may be determined by the rules of procedure of the Council, or, if no such person is present, such other person as may be determined by the Council, shall act as President:

Provided that where an election of the President has to be conducted the duties pertaining to the conduct of the election shall be performed by the Diwan or such member of the Council as the Diwan may appoint in this behalf.

(4) There shall be paid to the President and Deputy President of the Council, such salaries as may be fixed by Act of the Legislature, and until provision in that behalf is so made, such salaries as His Highness may determine."

THE COCHIN PAYMENT OF SALARIES AND ALLOWANCES (AMENDMENT) ACT

(XVI of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Amendment to the Preamble.
3. Insertion of new Section 2B.

Salary and allowances of the President.

**THE COCHIN PAYMENT OF SALARIES AND ALLOWANCES
(AMENDMENT) ACT**

*Passed by His Highness the Maharaja of Cochin,
on the 9th day of Edavam 1122, corresponding
to the 23rd day of May 1947.*

**[Published in the Cochin Government Gazette
dated, 10th Edavam 1122]**

Preamble. WHEREAS it is necessary to further amend the Cochin payment of Salaries and Allowances Act, XXXI of 1113, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement. 1. (1) This Act may be called the Cochin Payment of Salaries and Allowances (Amendment) Act, XVI of 1122.

(2) It shall be deemed to have come into force with effect from 2nd Medam 1122 corresponding to 15th April 1947.

Amendment to the Preamble. 2. In the Preamble to the Cochin Payment of Salaries and Allowances Act, XXXI of 1113, hereinafter referred to as the Act, for the words “the salaries of the Minister and of the Deputy President of the Cochin Legislative Council”, the words “the salaries and allowances of Ministers and of the President and Deputy President of the Cochin Legislative Council” shall be substituted.

Insertion of new section 2B. 3. After section 2A of the Act the following shall be inserted as section 2B, namely.—

“2B. The President of the Legislative Council shall be given a car for his use and shall be paid—

(i) a salary of Rs. 4,000 per annum;

(ii) a house rent allowance of Rs. 150 per mensem; and

(iii) an allowance of Rs. 75 per mensem towards the cost of petrol and lubricating oil for the car;

which he shall receive in addition to the travelling and daily allowances as a member of the Council under sub-section (2) of section 4”.

Salary and allowances of the President.

**THE COCHIN COURT FEES
(AMENDMENT) ACT
(XVII of 1122)**

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Amendment to Schedule I.

THE COCHIN COURT FEES (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin,
on the 9th day of Edavam 1122, corresponding
to the 23rd day of May 1947.*

**[Published in the Cochin Government Gazette
dated, 10th Edavam 1122**

WHEREAS it is expedient further to amend the Cochin **Preamble:**
Court Fees Act, II of 1080; It is hereby enacted as
follows.—

1. This Act may be called the Cochin Court Fees **Short title
and com-
mencement.**
(Amendment) Act, XVII of 1122 and it shall come into
force at once.

2. In Schedule I of the Cochin Court Fees Act, II **Amendment
to Schedule I.**
of 1080, after article 4 the following shall be inserted as
article 4A, namely.—

“4A. Copy or translation of a judgment or order of a Criminal Court		Eight annas”
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**PROCLAMATION STAYING SUITS, ETC.,
AGAINST KUDIKIDAPPUKARS**

(XVIII of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin
on the 18th day of Edavam 1122 corresponding
to the 1st day of June 1947.*

**[Published in the Cochin Government Gazette Extraordinary
dated 19th Edavam 1122]**

WHEREAS it has come to OUR notice that a large number of suits is pending in OUR Courts for the eviction of Kudikidappukars, and WHEREAS WE consider that the eviction of Kudikidappukars now will make the housing problem extremely acute, and WHEREAS it is proposed to take steps to solve the problems arising from eviction of Kudikidappukars, and WHEREAS WE consider it expedient to prevent the eviction of Kudikidappukars at this stage; WE are hereby pleased to command that until such time as OUR Government may by notification in the Cochin Government Gazette deem fit to withdraw this Proclamation, no suit for eviction shall be instituted against a Kudikidappukaran; and all suits filed on or after 5th Vrischigam 1122 corresponding to 20th November 1946 and appeals, reviews, revisions, decrees and applications in execution, in respect of such suits seeking eviction of Kudikidappukars which are now pending in OUR Courts shall, so far as they relate to the prayer for such eviction, be stayed.

Explanation.—“Kudikidappukaran” for the purposes of this Proclamation shall have the meaning assigned to that expression by section 2(a) in the Cochin Verumpattamdars’ Act, VIII of 1118.

THE COCHIN CRIMINAL LAW AMENDMENT ACT

XVIII of 1122

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THE COCHIN CRIMINAL LAW AMENDMENT ACT

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin*

*on the 20th day of Edavam 1122, corresponding
to the 3rd day of June 1947.*

**[Published in the Cochin Government Gazette
Extraordinary dated 20th Edavam 1122]**

WHEREAS, for the maintenance of public safety and Preamble.
to prevent and put down disorders involving menace to

the peace and tranquillity of the State, it is considered necessary to provide for the prohibition of certain associations and for the control of the printing, publication, etc., of certain prejudicial matters; It is hereby enacted as follows:—

Short title,
extent, com-
mencement
and duration.

1. (1) This Act may be called the Cochin Criminal Law Amendment Act, XVIII of 1122.

(2) It extends to the whole of Cochin State.

(3) It shall come into force at once and shall continue to be in force until such time as Government may, by notification in the Cochin Government Gazette, determine.

Definitions.

2. In this Act—

(1) “association” means any combination or body of persons, whether the same be known by any distinctive name or not; and

(2) “unlawful association” means an association—

(a) which encourages or aids persons to commit acts of violence or intimidation or of which the members habitually commit such acts, or

(b) which has been declared to be unlawful by Government under the powers hereby conferred.

Power to
declare asso-
ciation un-
lawful.

3. If Government are of opinion that any association interferes or has for its object interference with the administration of the law or with the maintenance of law and order, or that it constitutes a danger to the public peace, Government may, by notification in the Cochin Government Gazette, declare such association to be unlawful.

Penalties.

4. (1) Whoever is a member of an unlawful association, or takes part in meetings of any such association, or contributes or receives or solicits any contribution for the purpose of any such association, or in any way assists the operations of any such association, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

(2) Whoever manages or assists in the management of an unlawful association, or promotes or assists in promoting a meeting of any such association, or of any members thereof as such members, shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

(3) An offence under sub-section (1) shall be cognizable by the Police and notwithstanding anything contained in the Code of Criminal Procedure, II of 1086, shall be non-bailable.

5. (1) Government may, by notification in the Cochin Government Gazette, notify any place which in their opinion is used for the purposes of an unlawful association.

Power to notify and take possession of places used for the purposes of an unlawful association.

Explanation.—For the purposes of this section “place” includes a house or building, or part thereof, or a tent or vessel.

(2) The District Magistrate or any officer authorised by him in this behalf in writing may thereupon take possession of the notified place and evict therefrom any person found therein, and shall forthwith make a report of the taking possession to Government:

Provided that where such place contains any apartment occupied by women or children, reasonable time and facilities shall be afforded for their withdrawal with the least possible inconvenience.

(3) A notified place whereof possession is taken under sub-section (2) shall be deemed to remain in the possession of Government so long as the notification under sub-section (1) in respect thereof remains in force.

6. (1) The District Magistrate or officer taking possession of a notified place shall also take possession of all movable property found therein and shall make a list thereof in the presence of two respectable witnesses.

Movable property found in a notified place.

(2) If, in the opinion of the District Magistrate, any articles specified in the list are or may be used for the purposes of the unlawful association he may proceed subject to the provisions hereinafter contained in this section to order such articles to be forfeited to Government.

(3) All other articles specified in the list shall be delivered to the person whom he considers to be entitled to possession thereof, or if no such person is found, shall be disposed of in such manner as the District Magistrate may direct.

(4) The District Magistrate shall publish, as nearly as may be in the manner provided in section 72 of the

Code of Criminal Procedure, II of 1086, for the publication of a proclamation, a notice specifying the articles which it is proposed to forfeit and calling upon any person claiming that any article is not liable to forfeiture to submit in writing within fifteen days any representation he desires to make against the forfeiture of the article.

(5) Where any such representation is accepted by the District Magistrate he shall deal with the article concerned in accordance with the provisions of sub-section (3).

(6) Where any such representation is rejected, the representation, with the decision thereon, shall be forwarded to the District Judge, and no order of forfeiture shall be made until the District Judge has adjudicated upon the representation. Where the decision is not confirmed the articles shall be dealt with in accordance with the provisions of sub-section (3).

(7) In making an adjudication under sub-section (6) the procedure to be followed shall be the procedure laid down in the Cochin Code of Civil Procedure, XXIX of 1111, for the investigation of claims so far as it can be made to apply, and the decision of the District Judge shall be final.

(8) If the article seized is livestock or is of a perishable nature, the District Magistrate may, if he thinks it expedient, order the immediate sale thereof, and the proceeds of the sale shall be disposed of in the manner herein provided for the disposal of other articles.

7. Any person who enters or remains upon a notified place without the permission of the District Magistrate, or of an officer authorised by him in this behalf, shall be deemed to commit criminal trespass.

8. Before a notification under sub-section (1) of section 5 is cancelled, Government shall give such general or special directions as they may deem requisite regulating the relinquishment by Government of possession of notified places.

9. (1) Where Government are satisfied, after such inquiry as they may think fit, that any monies, securities or credits are being used or are intended to be used for the purposes of an unlawful association, Government may,

by order in writing, declare such monies, securities or credits to be forfeited to Government.

(2) A copy of an order under sub-section (1) may be served on the person having custody of the monies, securities or credits, and on the service of such copy such person shall pay or deliver the monies, securities or credits to the order of Government:

Provided that, in the case of monies or securities, a copy of the order may be endorsed for execution to such officer as Government may select, and such officer shall have power to enter upon and search for such monies and securities in any premises where they may reasonably be suspected to be, and to seize the same.

(3) Before an order of forfeiture is made under sub-section (1) Government shall give written notice to the person (if any) in whose custody the monies, securities or credits are found of their intention to forfeit, and any person aggrieved thereby may within fifteen days from the issue of such notice file an application to the District Judge to establish that the monies, securities or credits or any of them are not liable to forfeiture, and if any such application is made, no order of forfeiture shall be passed in respect of the monies, securities or credits concerned until such application has been disposed of, and unless the District Judge has decided that the monies, securities or credits are liable to forfeiture.

(4) In disposing of an application under sub-section (3) the procedure to be followed shall be the procedure laid down in the Cochin Code of Civil Procedure, XXIX of 1111, for the investigation of claims so far as it can be made to apply, and the decision of the District Judge shall be final.

(5) Where Government have reason to believe that any person has custody of any monies, securities or credits which are being used or are intended to be used for the purposes of an unlawful association, Government may, by order in writing, prohibit such person from paying, delivering, transferring or otherwise dealing in any manner whatsoever with the same, save in accordance with the written orders of Government. A copy of such order shall be served upon the person to whom it is directed.

(6) Government may endorse a copy of an order under sub-section (5) for investigation to any officer they may select, and such copy shall be warrant whereunder such officer may enter upon any premises of the person to whom the order is directed, examine the books of such person, search for monies and securities, and make inquiries from such person, or any officer, agent or servant of such person, touching the origin of and dealings in any monies, securities or credits which the investigating officer may suspect are being used or are intended to be used for the purposes of an unlawful association.

(7) A copy of an order under this section may be served in the manner provided in the Code of Criminal Procedure, II of 1086, for the service of a summons, or, where the person to be served is a corporation, company, bank or association of persons, it may be served on any secretary, director or other officer or person concerned with the management thereof, or by leaving it or sending it by post addressed to the corporation, company, bank or association at its registered office, or, where there is no registered office, at the place where it carries on business.

(8) Where an order of forfeiture is made under sub-section (1) in respect of any monies, securities or credits in respect of which a prohibitory order has been made under sub-section (5) such order of forfeiture shall have effect from the date of the prohibitory order, and the person to whom the prohibitory order was directed shall pay or deliver the whole of the monies, securities, or credits forfeited, to the order of Government.

(9) Where any person liable under this section to pay or deliver any monies, securities or credits to the order of Government refuses or fails to comply with any direction of Government in this behalf, Government may recover from such person, as arrears of land revenue or as a fine, the amount of such monies or credits or the market value of such securities.

(10) In this section, "security" includes a document whereby any person acknowledges that he is under a legal liability to pay money, or whereunder any person obtains a legal right to the payment of money; and the market value of any security means the value as fixed by any officer or person deputed by Government in this behalf.

(11) Except so far as is necessary for the purposes of any proceeding under this section, no information obtained in the course of any investigation made under sub-section (6) shall be divulged by any officer of Government, without the consent of Government.

10. Every report of the taking possession of property and every declaration of forfeiture made, or purporting to be made, under this Act, shall, as against all persons, be conclusive proof that the property specified therein has been taken possession of by Government or has been forfeited, as the case may be, and save as provided in sections 6 and 9 no proceeding purporting to be taken under sections 5, 6, 7, 8 or 9 shall be called in question by any Court, and no civil or criminal proceeding shall be instituted against any person for anything in good faith done or intended to be done under the said sections or against Government or any person acting on behalf of or by authority of Government for any loss or damage caused to or in respect of any property whereof possession has been taken by Government under this Act. Jurisdiction barred.

11. An association shall not be deemed to have ceased to exist by reason only of any formal act of dissolution or change of title, but shall be deemed to continue so long as any actual combination for the purposes of such association continues between any members thereof. Continuance of association.

12. Where any newspaper, book or other document wherever made appears to Government to contain any words, signs or visible representations which— Power to declare certain publications forfeited to Government.

(a) incite to or encourage, or tend to incite to or to encourage, the commission of any offence of murder or any cognizable offence involving violence, or

(b) directly or indirectly express approval or admiration of any such offence, or of any person, real or fictitious, who has committed or is alleged or represented to have committed any such offence,

or which tend, directly or indirectly—

(c) to seduce any officer in the Cochin State Forces, or any officer, soldier, sailor or airman in the military, naval or air forces of His Majesty or any police officer from his allegiance or his duty, or

(d) to bring into hatred or contempt His Highness the Maharaja of Cochin or the Government of His Highness the Maharaja or His Majesty the King Emperor of India or the Government established by law in British India, or

(e) to put any person in fear or to cause annoyance to him and thereby induce him to deliver to any person, any property or valuable security or to do any act which he is not legally bound to do, or to omit to do any act which he is legally entitled to do, or

(f) to encourage or incite any person to interfere with the administration of the law or with the maintenance of law and order, or to commit any offence, or to refuse or defer payment of any land revenue, tax rate, cess, or other dues or amount payable to Government or to any local authority or any dues recoverable as arrears of public revenue under any law for the time being in force or any rent of agricultural land or anything recoverable as arrears of or along with such rent, or

(g) to induce a public servant or a servant of a local authority to do any act or to forbear or delay to do any act connected with the exercise of his public functions or to resign his office, or

(h) to promote feelings of enmity or hatred between the several classes of people in Cochin, or

(i) to assist in any way the operation of an unlawful association,

Government may by notification in the Cochin Government Gazette declare every copy of the issue of the newspaper and every copy of such book or other document to be forfeited to Government.

**Power to
search and
seize.**

13. Where Government have declared any issue of any newspaper, book or other document to be forfeited to Government under section 12, any Police Officer may seize the same wherever found in Cochin and any Magistrate may by warrant authorise any police officer not below the rank of Sub-Inspector to enter upon and search for the same in any premises where any copy of such issue or any such book or other document may be or may be reasonably suspected to be.

14. The Chief Customs Officer or any officer authorised by Government in this behalf may detain any package brought, whether by land, sea or air, into Cochin which he suspects to contain newspapers, books or other documents of the nature described in section 12 and shall forthwith forward copies of any newspapers, books or other documents found therein to such officer as Government may appoint in this behalf to be disposed of in such manner as Government may direct.

Power to detain packages containing certain publications.

15. No newspaper, book or other document declared under section 12 to be forfeited shall be transmitted by Post or Anchal.

Prohibition of transmission by Anchal of certain documents.

16. Government may for the purpose of securing the public safety or the maintenance of public order by notification published in the Cochin Government Gazette prohibit the import into Cochin State or the printing, sale, publication, circulation, distribution or possession in the Cochin State of any newspaper, book or other document.

Power to prohibit import, etc., of certain documents.

17. If any person contravenes section 15 or any order made under section 16 shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

Punishment for contravention of section 15, etc.

18. (1) Whoever is in possession of any issue of a newspaper, book or other document declared to be forfeited under section 12, or the import, printing, sale, publication, circulation, distribution or possession of which has been prohibited under section 16, knowing it to be so declared or prohibited, shall forthwith surrender it to the officer in charge of the nearest Police Station.

Surrender of objectionable documents etc.

(2) Whoever contravenes the provisions of subsection (1) of this section shall, on conviction by a Magistrate, be punished with fine not exceeding one hundred rupees in respect of each copy of such issue in his possession.

19. The provisions of this Act shall be in addition to and not in derogation of any other enactment for the time being in force.

Application of other laws not barred.

20. Notwithstanding anything contained in the Code of Criminal Procedure, II of 1086, no Court inferior to that of a Magistrate of the first class shall try any offence under this Act.

Power to try offences under this Act.

**PROCLAMATION MAKING APPLICABLE TO
COCHIN THE FOREIGN EXCHANGE
REGULATION ACT, VII OF 1947**

(XIX of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 28th day of Edavam 1122, corresponding
to the 11th day of June 1947.*

**[Published in the Cochin Government Gazette,
dated 14th Mithunam 1122]**

WHEREAS it is expedient in the economic and financial interests of India to provide for the regulation of certain payments, dealings in foreign exchange and securities and export of currency and bullion; WE are hereby pleased to command that the Foreign Exchange Regulation Act, 1947 (Act No. VII of 1947) of the Indian Legislature with all the amendments hereafter to be made shall be in force *mutatis mutandis*, in Cochin and all notifications, rules and orders issued from time to time by the Central Government in exercise of any power vested in that Government under the aforesaid Act shall be deemed to be notifications, rules and orders issued by this Government under the provisions of the said Act as made applicable to this State by this Proclamation and shall have effect accordingly.

**PROCLAMATION TO ACQUIRE COCONUT OIL
FOR DOMESTIC CONSUMPTION**

(XX of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 16th day of Mithunam 1122 corresponding
to the 30th day of June 1947.*

**[Published in the Cochin Government Gazette
Extraordinary dated 16th Mithunam 1122]**

WHEREAS it is necessary to make cocoanut oil available for domestic consumption at a reasonable price and for this purpose to acquire from any miller or dealer cocoanut oil at prices not exceeding

the prices specified in the Schedule; WE are hereby pleased to command that until such time as OUR Government may, by Notification in the Cochin Government Gazette, deem fit to withdraw this Proclamation and notwithstanding any other law for the time being in force, the compensation payable in respect of cocoanut oil acquired by OUR Government on or after the 15th day of Mithunam 1122 under section 4 of the Cochin Essential Articles Control and Requisitioning Powers Proclamation, III of 1122, shall not exceed the rates specified in the Schedule hereto annexed:

PROVIDED that the maximum quantity that may be so acquired from any miller or dealer shall not exceed the stock which such miller or dealer had at the close of business on the 6th day of Mithunam 1122.

SCHEDULE

1. For clean naked cocoanut oil acquired from millers—at the rate of Rs. 21—11—6 for 35 lbs.
2. For clean naked cocoanut oil acquired from dealers—at the rate of Rs. 22—5—0 for 35 lbs.

THE COCHIN BUILDINGS (LEASE AND RENT CONTROL) (AMENDMENT) PROCLAMATION (XXI of 1122) CONTENTS

Sections :

1. Short title and commencement.
2. Amendment of Section 7.

THE COCHIN BUILDINGS (LEASE AND RENT CONTROL) (AMENDMENT) PROCLAMATION

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin
on the 10th day of Karkadagam 1122 corresponding
to the 26th day of July 1947.*

[Published in the Cochin Government Gazette dated 10th
Karkadagam 1122]

WHEREAS it is expedient to amend the Cochin Buildings (Lease and Rent Control) Proclamation, IV of 1122, for the purposes hereinafter appearing; It is hereby enacted as follows.—

1. This Proclamation may be called the Cochin Buildings (Lease and Rent Control) (Amendment) Proclamation, XXI of 1122 and it shall come into force at once.

Short title
and com-
mencement.

Amendment
of section 7.

2. At the end of sub-section (2) of section 7 of the Cochin Buildings (Lease and Rent Control) Proclamation, IV of 1122, the following provisos shall be added:—

“Provided that where a tenant is sought to be evicted on the ground specified in clause (i) of this sub-section, if at the first hearing of the application, he pays or tenders to the landlord the rent in arrears together with interest at 6 per cent per annum thereon and the full costs of the proceedings before the Rent Controller, the Rent Controller shall, in lieu of an order directing the tenant to put the landlord in possession of the building, pass an order rejecting the application and allowing the tenant to continue in occupation of the building on the terms and conditions on which he held the building:

Provided further that in the case of applications seeking to evict a tenant on the ground specified in clause (i) of this sub-section pending before the Rent Controller on the date of the publication of this Proclamation, if within 60 days of the publication of this Proclamation, the tenant deposits with the Rent Controller the rent in arrears together with interest at 6 per cent per annum and the full costs of the landlord for payment to him the Rent Controller shall in lieu of an order directing the tenant to put the landlord in possession of the building pass an order rejecting the application and allowing the tenant to continue in occupation of the building on the terms and conditions on which he held the building:

Provided further that where an order has already been made directing the tenant to put the landlord in possession of the building on the ground specified in clause (i) of this sub-section but the tenant has not been actually evicted, the Rent Controller, the Appellate authority when there has been an appeal, or the Court which is executing the order shall, if the tenant deposits within 60 days of the publication of this Proclamation, with the Rent Controller, the Appellate authority or the Court, as the case may be, the rent in arrears with interest at 6 per cent per annum and the full costs of the landlord for payment to him, in lieu of evicting the tenant, pass an order allowing the tenant to continue in occupation of the building on the terms and conditions on which he held the building.

**THE CHITTUR AND TATTAMANGALAM
MUNICIPALITIES ABOLISHING
PROCLAMATION**

(XXII of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin
on the 13th day of Karkadagam 1122 corresponding
to the 29th day of July 1947.*

[Published in the Cochin Government Gazette Extraordinary,
dated 13th Karkadagam 1122]

WHEREAS Our Government are abolishing the two Municipalities of Chittur and Tattamangalam and are considering the question of constituting the local areas comprised in the said Municipalities immediately prior to their abolition into a single Municipality;

AND Whereas it is necessary to repeal Proclamation, II of 1122 which extended the term of the Councillors and Chairmen of the two Municipalities up to the 1st day of Vrischigam 1124 and to terminate their terms of office;

AND Whereas it is necessary to provide for the local administration of the said areas till they are constituted into a Municipality under section 4 of the Cochin Municipal Act, XVIII of 1113; WE are hereby pleased to command.—

1. That the terms of office of the Councillors and Chairmen of the Municipalities of Chittur and Tattamangalam shall terminate with effect from the 15th day of Kakadagam 1122 and that Proclamation II of 1122 shall stand repealed.

2. That till the local areas comprised within the Municipalities of Chittur and Tattamangalam immediately prior to their abolition or any portion thereof is constituted into a Municipality under section 4 of Cochin Municipal Act, XVIII of 1113 or Our Government by notification published in the Cochin Government Gazette otherwise directs, the said areas shall, notwithstanding the provisions contained in the Cochin Municipal Act, XVIII of 1113, be deemed to be a Municipality duly and validly constituted under the said Act, to be known as the Chittur-Tattamangalam Municipality and the provisions of the said Act and all the rules, notifications, bye-laws,

regulations, orders, directions and powers issued, made or conferred under it in respect of such areas prior to the abolition of the said Municipalities shall, as far as may be, apply thereto.

3. That all the functions and duties conferred or imposed on a council and chairman by the Cochin Municipal Act, XVIII of 1113, or the rules, notifications, bye-laws or regulations issued thereunder, shall, till the local areas referred to in clause 2 are constituted into a Municipality under section 4 of the said Act, be exercised and performed by a special officer to be appointed by Our Government who shall, subject to the orders and control of Our Government, exercise the powers under the said Act as if he was a person appointed under section 44 (4) (b) of the said Act to perform the functions and duties of a superseded council.

4. That notwithstanding the abolition of the two Municipalities of Chittur and Tattamangalam all actions taken, all notices and notifications issued, all proceedings initiated, orders made and directions given by the Chittur and Tattamangalam Municipal Councils and their Chairmen prior to the abolition of these Municipalities shall be deemed to be validly taken, issued, initiated, made or given by the Special Officer in respect of the Municipality deemed to be constituted under clause 2 of this Proclamation till the said local areas are constituted into a Municipality under section 4 of the Cochin Municipal Act, XVIII of 1113, and thereafter by the Municipal Council or Chairman thereof as the case may be.

5. The balance of the Municipal fund and other property of the Municipal Councils of Chittur and Tattamangalam and their liabilities which have by the operation of sub-section (2) of section 5 of the Cochin Municipal Act, XVIII of 1113 been vested in and transferred to Our Government shall be applied by them to discharge the liabilities imposed on them by this Proclamation for carrying on the local administration of the Chittur-Tattamangalam Municipality deemed to be constituted under clause 2 till a Municipality is constituted under section 4 of the Cochin Municipal Act, XVIII of 1113 and on such constitution the assets and liabilities of the said Chittur-Tattamangalam Municipality shall vest and be transferred to the Municipality so constituted.

6. If any difficulty arises in giving effect to the provisions of this Proclamation, Our Government may, as occasion may require, by appropriate orders remove the difficulties.

THE INDIAN RAILWAY ACT APPLICATION PROCLAMATION

(XXIII of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 21st day of Karkadagam 1122 corresponding
to the 6th day of August 1947.*

**[Published in the Cochin Government Gazette
Extraordinary, dated 21st Karkadagam 1122]**

WHEREAS the jurisdiction over all the lands ceded by Us for railway purposes has been retroceded to Us and WHEREAS it is necessary to make provision for arrangements consequent upon such retrocession; We are hereby pleased to command that until such time as Our Government may by notification in the Cochin Government Gazette withdraw this Proclamation, the Indian Railways Act, IX of 1890, as amended up-to-date and the amendments that may hereafter be effected thereto and all the rules, regulations, bye-laws, orders and notifications issued or that may be issued thereunder shall be in force in Cochin State *mutatis mutandis* and shall apply to the railways therein and to the administrations of such railways and that the operation of the Cochin Railways Act, XI of 1111, shall be kept in abeyance during the period this Proclamation is in force.

THE COCHIN NATIONALITY AND NATURALIZATION ACT

(XIX of 1122)

CONTENTS

Sections :

1. Short title, extent and commencement.
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3. Status of married women.
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THE COCHIN NATIONALITY AND NATURALIZATION ACT

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin*

*on the 23rd day of Karkadagam 1122 corresponding to
the 8th day of August 1947*

**[Published in the Cochin Government Gazette,
dated 24th Karkadagam 1122]**

WHEREAS it is expedient to provide for the naturalization in the Cochin State of aliens resident therein; It is hereby enacted as follows.—

1. (1) This Act may be called the Cochin Nationality and Naturalization Act, XIX of 1122.

(2) It extends to the whole of Cochin State.

(3) It shall come into force at once.

2. (1) In this Act, unless there is anything repugnant in the subject or context, the expression—

(a) “alien” means any person who is not a Cochin subject;

(b) “certificate of naturalization” means a certificate of naturalization granted under this Act :

Short title,
extent and
commence-
ment.

Definitions.

(c) "Minor" means any person subject to the Cochin Majority Act (XXXVII of 1112) who has not attained his majority within the meaning of that Act or any other person who has not attained the age of eighteen years;

(d) "Cochin subject" means a person who is a natural-born Cochin subject, or a person to whom a certificate of naturalization has been granted under this Act.

(2) The following persons shall be deemed to be natural-born Cochin subjects, namely.—

(a) any person born within the territories and allegiance of His Highness the Maharaja of Cochin; and

(b) any person born out of the said territories whose father was at the time of that person's birth a Cochin subject.

3. (1) Subject to the provisions of this section, the wife of a Cochin subject shall be deemed to be a Cochin subject, and the wife of an alien shall be deemed to be an alien. Status of
married
women.

(2) Where a woman has (whether before or after the commencement of this Act) married an alien, and was at the time of her marriage a Cochin subject, she shall not, by reason only of her marriage, be deemed to have ceased to be a Cochin subject unless, by reason of her marriage, she acquired the nationality of her husband.

(3) Where a man has, during the continuance of his marriage, ceased (whether before or after the commencement of this Act) to be a Cochin subject, his wife shall not, by reason only of that fact, be deemed to have ceased to be a Cochin subject, unless, by reason of the acquisition by her husband of a new nationality, she also acquired that nationality.

(4) Where a man ceases, during the continuance of his marriage, to be a Cochin subject, and by reason of his acquisition of a new nationality his wife also acquires that nationality, she may, whether her marriage is still continuing or not, at any time within the period of twelve months from the date on which she so acquired that nationality or at such later time as Government may in special circumstances allow, make a declaration that she desires to acquire Cochin Nationality, and thereupon she shall be deemed to have remained a Cochin subject.

(5) Where a certificate of naturalization is granted to an alien, his wife, if not already a Cochin subject, shall not be deemed to be a Cochin subject, unless, within the period of twelve months from the date of the certificate or within such longer period as Government may in special circumstances allow, she makes a declaration that she desires to acquire Cochin nationality.

(6) Where an alien is a subject of a State at war with His Majesty the King Emperor, it shall be lawful for his wife if she was at birth a Cochin subject, to make a declaration that she desires to resume Cochin nationality, and thereupon Government, if they are satisfied that it is desirable that she be permitted to do so, may grant her a certificate of naturalization.

**Status of
widows.**

4. A woman who, having been a Cochin subject, has, by or in consequence of her marriage, become an alien, shall not, by reason only of the death of her husband, or the dissolution of her marriage, cease to be an alien, and a woman who, having been an alien has by or in consequence of her marriage become a Cochin subject, shall not, by reason only of the death of her husband or the dissolution of her marriage, cease to be a Cochin subject.

**Status of
children**

5. (1) Where a person, being a Cochin subject, ceases to be a Cochin subject, whether by declaration of alienage or otherwise, every child of that person being a minor shall thereupon cease to be a Cochin subject, unless such child of that person ceasing to be a Cochin subject, does not become by the law of any other country naturalized in that country:

Provided that where a widow who is a Cochin subject marries an alien, any child of hers who is already a Cochin subject shall not by reason only of her marriage cease to be a Cochin subject, whether he is residing outside the Cochin State or not.

(2) Any child who has so ceased to be a Cochin subject may within one year after attaining his or her majority make a declaration that he or she wishes to resume Cochin nationality and shall thereupon again become a Cochin subject.

6. Government may grant a certificate of naturalization to any alien who makes an application in this behalf and satisfies Government—

Grant of certificate of naturalization.

(a) that he is not a minor ;

(b) that he is *either* a British subject as defined in section 27 of the British Nationality and Status of Aliens Act, 1914, *or* a person naturalized in British India under the Indian Naturalization Act, 1926, *or* a subject of an Indian State other than the Cochin State.

(c) that he has, during a period of not less than five years immediately preceding the date of application, either resided in the Cochin State, or been in the service of the Government of Cochin ;

(d) that he is of good character ;

(e) that he intends, if the application is granted, either permanently to reside in the Cochin State or to enter or continue in the service of the Government of Cochin :

Provided that nothing in clause (c) or (e) shall apply in the case of a woman who was a Cochin subject previously to her marriage to a person not a Cochin subject and whose husband has died or whose marriage has been dissolved.

7. (1) Every application for a certificate of naturalization shall be in writing and shall state, to the best of the knowledge and belief of the applicant,

Contents and form of application.

(a) his age ;

(b) his place of birth ;

(c) his place of residence ;

(d) his profession, trade or occupation ;

(e) full particulars regarding his qualifications in respect of the matters referred to in clauses (a) to (d) of section 6;

(f) whether he has at any time previously applied for the grant of a certificate of naturalization under this Act;

(g) whether any such application has been rejected;

(h) whether any such certificate has been granted to him ; and

(i) whether any such certificate granted to him has been revoked.

(2) Every such application shall be signed by the applicant and shall be accompanied by an affidavit sworn by him verifying that the statements contained therein are true to the best of his knowledge and belief.

(3) Government shall satisfy themselves as to the truth of the statements contained in the application, and for this purpose may cause to be made such further inquiry, if any, and may require such further evidence, if any, either by affidavit or otherwise, as they think necessary.

Grant of certificate.

8. (1) If Government are satisfied that the applicant is qualified under section 6 for the grant of a certificate of naturalization and is otherwise a fit person for the grant of such certificate, they may grant a certificate reciting the qualifications of the applicant for such grant and conferring upon him all the rights, privileges and capacities of naturalization under this Act, except such rights, privileges or capacities, if any, as may specifically be withheld by the certificate.

(2) Any such certificate may, if the applicant so requests, include the name of any minor child of the applicant, not being by birth a Cochin subject, who was born before the date of the certificate, and is for the time being resident, in the Cochin State and under the control of the applicant; and shall grant to any child so included all the rights, privileges, and capacities of naturalization under this Act, except such rights, privileges or capacities as may specifically be withheld by the certificate. But any such child may, within one year after attaining his majority make a declaration of alienage and shall thereupon cease to be a Cochin subject.

(3) The grant of a certificate of naturalization shall be in the absolute discretion of Government and no appeal shall lie from any refusal to grant any such particular right, privilege or capacity.

Oath of allegiance.

9. Every person to whom a certificate of naturalization has been granted shall, within thirty days from the date of the grant thereof, take and subscribe the following oath, namely.—

“I, A. B. of.....do hereby swear (or affirm) that I will be faithfull and bear true allegiance to

His Highness the Maharaja of Cochin, his heirs and successors”:

Provided that Government may extend the time allowed under this section in any case in which they are satisfied that failure to take and subscribe the oath within that time was due to sufficient cause.

10. (1) No certificate of naturalization shall have effect until the person to whom it is granted has taken and subscribed the oath prescribed by section 9, but upon the taking and subscribing of such oath, such person, and any child of any such person who has been included in the certificate under sub-section (2) of section 8, shall be deemed to be Cochin subjects, and be entitled to all the rights, privileges and capacities of a Cochin subject born within the State, except such rights, privileges or capacities, if any, as may have been withheld from them respectively by the certificate and shall be subject to all the obligations, duties and liabilities of a Cochin subject.

Effect of grant of certificate of naturalization.

(2) When the person to whom a certificate of naturalization has been granted has taken and subscribed the oath prescribed by section 9, any wife thereafter married by, and any child thereafter born to, such person shall, if she or he is not a Cochin subject, and if such person aforesaid, at the date of the marriage or birth, as the case may be, retains any rights, privileges or capacities of a Cochin subject under this Act, be entitled to the same rights, privileges and capacities and be subject to the same obligations, duties and liabilities, to which such person aforesaid was at that date entitled and subject.

11. (1) Where Government are satisfied that a certificate of naturalization granted under this Act, was obtained by false representation or fraud or by concealment of material circumstances, or that the person to whom the certificate has been granted has shown himself by act or speech to be disaffected or disloyal to His Highness the Maharaja of Cochin, Government shall, by order in writing, revoke the certificate.

Revocation of certificate.

(2) Without prejudice to the foregoing provisions, Government shall, by order in writing, revoke a certificate of naturalization as aforesaid in any case in which they are satisfied that the person to whom the certificate was granted—

(a) has, during any war in which His Majesty the King Emperor is engaged, unlawfully traded or communicated with the enemy, or with the subject of an enemy State, or been engaged in, or associated with, any business which is to his knowledge carried on in such a manner as to assist the enemy in such war; or

(b) has, within five years of the date of the grant of the certificate, been sentenced by any court in this State to imprisonment for a term of not less than twelve months or to pay a fine of not less than one thousand rupees; or

(c) was not of good character at the date of the grant of the certificate; or

(d) has since the date of the grant of the certificate been, for a period of not less than seven years, ordinarily resident out of this State otherwise than as a representative of a Cochin subject, firm or company carrying on business, or of any institution established in this State, or in the service of the Government of Cochin and has not maintained substantial connection with this State, or

(e) remains according to the law of a State at war with His Majesty the King Emperor, a subject of that State;

and that the continuance of the certificate is not conducive to the public good.

(3) Government may, if they think fit, before making an order under this section, refer the case for such inquiry as is hereinafter specified, and, in any case to which sub-section (1) or clause (a), clause (c) or clause (e) of sub-section (2) applies, Government shall, by notice given to, or sent by post to the last known address of the holder of the certificate, give him an opportunity of claiming that the case be referred for such inquiry, and if the holder so claims in accordance with the notice, Government shall refer the case for inquiry accordingly.

(4) An inquiry under this section shall be held by such person or persons and in such manner as Government may direct in each case.

(5) Where a certificate is revoked under this section the revocation shall have effect from such date as may be directed by Government and thereupon the certificate

shall be given up and cancelled; and any person who without reasonable cause, the burden of proving which shall lie upon him, fails to give up his certificate within one month from the aforesaid date, shall be punished with fine which may be extended to one thousand rupees.

(6) For the purpose of this section, any person who has acquired any of the rights, privileges or capacities of naturalization under sub-section (2) of section 8 or sub-section (2) of section 10 by reason of the grant to his parent of a certificate of naturalization, may, after he has attained majority be deemed to be a person to whom a certificate of naturalization has been granted.

12. (1) Where a certificate is revoked under section 11, the former holder thereof shall cease to be deemed to be a Cochin subject. **Effect of revocation of certificate.**

(2) On such revocation, Government may, by order in writing, direct that the wife and minor children (or any of them) of the person whose certificate is revoked shall cease to be deemed Cochin subjects; but where no such direction is made, the status of the wife and minor children of the person whose certificate is revoked shall not be affected by the revocation;

Provided that no such order shall be made in the case of a wife unless by reason of the acquisition by her husband of a new nationality she has also acquired that nationality:

Provided further that, in the case of a wife who was at birth a Cochin subject, no such order aforesaid shall be made unless Government are satisfied that, if she had held a certificate of naturalization in her own right, the certificate could properly have been revoked under section 11, and the provisions of that section as to referring cases for inquiry shall apply to the making of any such order as they apply to the revocation of a certificate.

13. (1) A declaration of alienage in such manner as may be prescribed by the rules made under this Act may be made— **Declaration of alienage.**

(a) within one year of his attaining majority by any child who has acquired any of the rights, privileges or capacities of naturalization under sub-section (2) of section 8 or sub-section (2) of section 10; or

(b) within six months from the date of revocation of a certificate under section 11, or of the death of, or of the dissolution of her marriage with, the holder of any such certificate as is therein referred to, by the wife of the person whose certificate has been revoked or who has died or whose marriage to her has been dissolved, as the case may be.

(2) Where a declaration of alienage has been made in the manner aforesaid, the person making the same, and the wife of any such person, and any children of any such person who are minors and are not by birth Cochin subjects, shall cease to be deemed to be Cochin subjects:

Provided that the wife of any such person shall not cease to be deemed to be a Cochin subject under this sub-section, unless by reason of the acquisition by her husband of a new nationality she has also acquired that nationality.

Inquiries.

14. Every person making an inquiry under the orders of Government under sub-section (3) of section 7, and every person appointed to hold an inquiry under sub-section (4) of section 11 shall be deemed to be a public servant within the meaning of the Cochin Penal Code and shall, for the purposes of such inquiry have the same powers as are vested in a Court under the Cochin Code of Civil Procedure, XXIX of 1111 when trying a suit in respect of the following matters.—

(i) enforcing the attendance of any person and examining him on oath;

(ii) compelling the production of documents and material objects; and

(iii) issuing commissions for the examination of witnesses;

and every such inquiry shall be deemed to be a judicial proceeding within the meaning of sections 179 and 214 of the Cochin Penal Code.

Oaths and affidavits.

15. (1) All oaths and affidavits for the purpose of this Act shall be sworn before a Magistrate or such other person as may be appointed by Government.

(2) The Magistrate or other person by whom an oath of allegiance is administered under section 9 shall grant to the person making the same a certificate in writing of his having taken and subscribed such oath and of the date of his taking and subscribing the same, and shall

Application

forward to Government the oath so taken and subscribed together with the copy of such certificate.

16. (1) Government may, by notification in the Cochin Government Gazette, make rules to give effect to the provisions of this Act; ^{Power to make rules.}

(2) In particular and without prejudice to the foregoing powers, such rules may provide for all or any of the following matters, namely.—

(a) the form or forms in which certificates of naturalization shall be granted, and the manner in which they shall be recorded;

(b) the manner in which declarations of alienage shall be made and recorded;

(c) the recording of oaths of allegiance; and

(d) the fees which may be imposed for the issue of any certificate, whether of naturalisation or otherwise granted under this Act;

17. Nothing contained in this Act shall be deemed to entitle to any of the rights, privileges or capacities of a Cochin subject the child of any person who is himself so entitled by reason only of the inclusion of his name in a certificate of naturalisation under sub-section (2) of section 8 or of the grant of a certificate of naturalization to his parent. ^{Limitation to the grant of naturalisation under this Act.}

**PROCLAMATION AMENDING THE INDIAN
RAILWAY ACT APPLICATION
PROCLAMATION
(XXIV of 1122)**

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 29th day of Karkadagam 1122, corresponding
to the 14th day of August 1947.*

[Published in the Cochin Government Gazette Extraordinary,
dated 29th Karkadagam 1122]

WHEREAS it is necessary to amend Proclamation, XXIII of 1122 for the purposes hereinafter referred to; We are hereby pleased to command that in the said Proclamation, for the words "has been retroceded to US", the words "to be retroceded to US with effect from the midnight of the 14th day of August 1947" shall be substituted, and between the words "command that" and "until" the words "with effect from the midnight of the 14th day of August 1947 and" shall be substituted.

**PROCLAMATION INVESTING THE DOMINION
POLICE WITH POWERS UNDER THE COCHIN
POLICE ACT AND PENAL CODE OVER
COCHIN RAILWAYS**

(XXV of 1122)

*Promulgated by His Highness Sree Kerala Varma,
Maharaja of Cochin,
on the 29th day of Karkadagam 1122, corresponding
to the 14th day of August 1947.*

[Published in the Cochin Government Gazette Extraordinary,
dated 29th Karkadagam 1122]

WHEREAS for the removal of administrative difficulties that may arise on the retrocession of jurisdiction to Us over the Railway lands situate in Cochin territory with effect from the mid-night of the 14th day of August 1947, it is necessary to empower, as a temporary measure, the members of the Police Force employed by the Dominion Government of India for duty within the Railway lands, to exercise the powers and perform the duties of the Police under the laws of Cochin; We are hereby pleased to command that until such time as Our Government may deem fit to withdraw this Proclamation by notification in the Cochin Government Gazette, the members of the Police Force employed by the Dominion Government of India for duty in the lands occupied by the Shoranur-Cochin Railway, the Cochin Harbour Railway, and the railway extension from Idapilli to link with the Cochin Harbour Railway, including all lands occupied for stations, for out-buildings and for other railway purposes within the territories of the State of Cochin, shall have all the powers and perform all the duties of the Police

under the Cochin Police Act, I of 1058, and the Cochin Code of Criminal Procedure, II of 1086, in respect of the said lands, and every member of the Police Force so employed from time to time by the Dominion Government of India shall be deemed to be a person to whom a certificate of office has been issued under section 8 of the Cochin Police Act, I of 1058.

THE COCHIN STAMP (AMENDMENT) ACT

(XX of 1122)

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Sections :

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2. Amendment of Section 4.
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8. Amendment of Section 35.
9. Amendment of Section 39.
10. Amendment of Section 40.
11. Amendment of Section 41.
12. Amendment of Section 69.
13. Amendment of Section 74.
14. Substitution of Schedule I.

THE COCHIN STAMP (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin,
on the 29th day of Karkadagam 1122, corresponding
to the 14th day of August 1947.*

[Published in the Cochin Government Extraordinary
Gazette dated 29th Karkadagam 1122]

WHEREAS it is necessary further to amend the Cochin Stamp Act, VI of 1083; It is hereby enacted as follows.—

Short title
and com-
mencement.

1. This Act may be called the Cochin Stamp (Amendment) Act XX of 1122 and shall come into force on the 1st day of Chingam 1123.

Amendment
of section 4.

2. In sub-section (1) of section 4 of the Cochin Stamp Act, hereinafter referred to as the Act, for the words "one rupee" the words "one rupee and eight annas" shall be substituted.

Amendment
of section 6.

3. In the proviso to section 6 of the Act, for the words "one rupee" the words "one rupee and eight annas" shall be substituted.

Amendment
of section 10.

4. In clause (a) of section 10 of the Act, for the words "one anna or half anna" the words "one anna and a half, one anna or nine pies" shall be substituted.

Amendment
of section 28.

5. In section 28 of the Act—

(a) in the proviso to sub-section (4) for the words "one rupee" the words "one rupee and eight annas" shall be substituted; and

(b) in sub-section (5) for the words "five rupees" in the two places where they occur the words "seven rupees and eight annas" shall be substituted.

6. In sub-section (1) of section 31 of the Act, for the words "five rupees" and "eight annas", the words "seven rupees and eight annas" and "twelve annas" respectively shall be substituted. Amendment of section 31.

7. In clause (c) of the proviso to sub-section (3) of section 32 of the Act for the words "one anna or half anna" the words "one anna and a half, one anna or nine pies" shall be substituted. Amendment of section 32.

8. In the proviso to section 35 of the Act— Amendment of section 35.

(a) in clause (a) for the words "one anna or half anna only" the words "one anna and a half, one anna or nine pies only" and for the words "five rupees" in the two places where they occur, the words "seven rupees and eight annas" shall be substituted; and

(b) in clause (c) for the words "one rupee" the words "one rupee and eight annas" shall be substituted.

9. In sub-section (1) of section 39 of the Act for the words "five rupees" the words "seven rupees and eight annas" shall be substituted. Amendment of section 39.

10. In sub-section (1) of section 40 of the Act— Amendment of section 40.

- (a) for the words "one anna or half anna only", the words "one anna and a half, one anna or nine pies only" shall be substituted; and
- (b) in clause (b) for the words "five rupees" in the two places where they occur, the words "seven rupees and eight annas" shall be substituted.

Amendment
of section 41.

11. In section 41 of the Act for the words "one anna or half anna only" the words "one anna and a half, one anna or nine pies only" shall be substituted.

Amendment
of section 69.

12. In clause (b) of section 69 of the Act for the words "one anna or half anna" the words "one anna and a half, one anna or nine pies" shall be substituted.

Amendment
of section 74.

13. In the proviso to section 74 of the Act for the words "one anna or half anna" the words "one anna and a half, one anna or nine pies" shall be substituted.

Substitution
of Schedule I.

14. For Schedule I of the Act, the following shall be substituted.—

SCHEDULE I
Stamp-duty on instruments
(See Section 3)

Description of instrument	Proper stamp-duty
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property	One anna
2. ADMINISTRATION-BOND including a bond given under section 76 of the Cochin Probate and Administration Act, 1096, or sections 8 or 9 of the Cochin Succession Certificate Act, 1095	
(a) where the amount does not exceed Rs. 1,000	The same duty as a bond (No. 14) for such amount
(b) in any other case	Seven rupees and eight annas
3. ADOPTION-DEED , that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt	Fifteen rupees
4. AFFIDAVIT , including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing	One rupee and eight annas
<i>Exemptions</i>	
Affidavit or declaration in writing when made—	
(a) as a condition of enlistment in the Cochin State Forces or Body Guards;	
(b) for the immediate purpose of being filed or used in any court or before the officer of any court; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(a) if relating to the sale of a Government security, or share in an incorporated	One anna six pies

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—(cont.) company or other body corporate, or a bill of exchange (b) if not otherwise provided for</p> <p style="text-align: center;"><i>Exemptions</i></p> <p>Agreement or memorandum of agreement— (a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 40; (b) made in the form of tenders to the Government for or relating to any loan</p> <p style="text-align: center;">AGREEMENT TO LEASE <i>See Lease (No. 32)</i></p>	<p>Twelve annas</p>
<p>6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—</p> <p>(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or</p> <p>(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—</p> <p>(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;</p> <p>(b) if such loan or debt is repayable not more than three months from the date of such instrument</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Instrument of pawn or pledge of goods, if unattested</p>	<p>The same duty as a Bill of Exchange No. 12 (b) for the amount secured</p> <p>Half the duty payable on a Bill of Exchange No. 12(b) for the amount secured</p>
<p>7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will</p>	<p>Twenty two rupees and eight annas</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—</p> <p>(a) where the amount does not exceed Rs. 1,000</p> <p>(b) in any other case</p>	<p>The same duty as a Bond (No. 14) for such amount</p> <p>Seven rupees and eight annas</p>
<i>Exemptions</i>	
<p>(a) Appraisal or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law</p> <p>(b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent</p>	<p>Seven rupees and eight annas</p>
<p>9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment</p>	
<i>Exemption</i>	
<p>Instrument by which a person is apprenticed by or at the charge of any public charity</p>	<p>Thirty seven rupees and eight annas</p>
<p>10. ARTICLES OF ASSOCIATION OF A COMPANY</p>	
<i>Exemption</i>	
<p>Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, VII of 1913, as made applicable to Cochin</p>	
<p>See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 36)</p>	
<p>ASSIGNMENT, See CONVEYANCE No. (21), TRANSFER (No. 59), and TRANSFER OF LEASE (No. 60), as the case may be</p>	
<p>ATTORNEY, See POWER-OF-ATTORNEY (No. 45)</p>	
<p>AUTHORITY TO ADOPT. See ADOPTION-DEED (No. 3)</p>	
<p>11. AWARD, that is to say, any decision in writing by an arbitrator or umpire</p>	

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty		
11. AWARD, etc., (cont.) not being an award directing a partition, or a reference made otherwise than by an order of the court in the course of a suit—			
(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;	The same duty as a bond (No. 14) for such amount		
(b) in any other case	Seven rupees and eight annas		
12. BILL OF EXCHANGE [as defined by S. 2 (2) and (3)], not being a BOND, bank-note or currency-note—			
(a) where payable on demand	One anna		
(b) where payable otherwise than on demand, but not more than one year after date or sight,—	If drawn singly	If drawn in set of two, for each part of the set	If drawn in set of three, for each part of the set
if the amount of the bill or note does not exceed Rs. 200;	Rs. A. P. 0 3 0	Rs. A. P. 0 1 6	Rs. A. P. 0 1 0
if it exceeds Rs. 200 but does not exceed Rs. 400	0 6 0	0 3 0	0 2 0
" 400 " 600	0 9 0	0 4 6	0 3 0
" 600 " 800	0 12 0	0 6 0	0 4 0
" 800 " 1,000	0 15 0	0 7 6	0 5 0
" 1,000 " 1,200	1 2 0	0 9 0	0 6 0
" 1,200 " 1,600	1 8 0	0 12 0	0 8 0
" 1,600 " 2,500	2 4 0	1 2 0	0 12 0
" 2,500 " 5,000	4 8 0	2 4 0	1 8 0
" 5,000 " 7,500	6 12 0	3 6 0	2 4 0
" 7,500 " 10,000	9 0 0	4 8 0	3 0 0
" 10,000 " 15,000	13 8 0	6 12 0	4 8 0
" 15,000 " 20,000	18 0 0	9 0 0	6 0 0
" 20,000 " 25,000	22 8 0	11 4 0	7 8 0
" 25,000 " 30,000	27 0 0	13 8 0	9 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 ..	9 0 0	4 8 0	3 0 0

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
12. BILL OF EXCHANGE, etc.—(cont.) (c) where payable at more than one year after date or sight	The same duty as a Bond (No. 14) for the same amount
13. BILL OF LADING (including a through bill of lading)	Six annas
<i>N. B.</i> —If a bill of lading is drawn in parts, the proper stamp therefor must be born by each one of the set	
<i>Exemptions</i>	
(a) Bill of lading when the goods therein described are received at a place within the limits of any port and are to be delivered at another place within the limits of the same port ;	
(b) Bill of lading when executed out of Cochin and relating to property to be delivered in Cochin	
14. BOND [as defined by section 2 (5)] not being a DEBENTURE (No. 25) and not being otherwise provided for by this Act or by the Court-fees Act, II of 1080,—	
where the amount or value secured does not exceed Rs. 10 ;	Three annas
where it exceed Rs. 40 and does not exceed Rs. 50	Six annas
" 50	Twelve annas
" 100	One rupee and eight annas
" 200	Two rupees and four annas
" 300	Three rupees
" 400	Three rupees and twelve annas
" 500	Four rupees and eight annas
" 600	Five rupees and four annas
" 700	Six rupees
" 800	Six rupees and twelve annas
" 900	Seven rupees and eight annas
and for every Rs. 500 or part thereof in excess of Rs. 1,000	Three rupees and twelve annas
See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 15), CUSTOMS BOND (No. 24), INDEMNITY BOND (No. 31), RESPONDENTIA BOND (No. 53), SECURITY BOND (No. 54)	
<i>Exemptions</i>	
Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	

SCHEDULE I—(cont.)

Description of instrument	Proper Stamp-duty
15. BOTTOMRY BOND , that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage	The same duty as a Bond (No. 14) for the same amount
16. CANCELLATION —Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for <i>See also</i> RELEASE (No. 52), REVOCA-TION OF SETTLEMENT (No. 55-B), SURRENDER OF LEASE (No. 58), RE-VOCATION OF TRUST (No. 61-B)	Seven rupees and eight annas
17. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Diwan Peishkar or other revenue officer—	
(a) where the purchase money does not exceed Rs. 10;	Three annas
(b) where the purchase money exceeds Rs. 10 but does not exceed Rs. 25;	Six annas
(c) in any other case	The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the purchase money only
18. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body <i>See also</i> LETTER OF ALLOTMENT OF SHARES (No. 33)	One anna six pies
19. CHARTER PARTY , that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not	One rupee and eight annas
20. COMPOSITION-DEED , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend or their debts is secured to the creditors, or whereby provision	Fifteen rupees

SCHEDULE I—(cont.)

Description of instrument	Proper Stamp-duty
20. COMPOSITION-DEED—(cont.) is made for the continuance of the debtor's business, under the supervision of Inspectors or under letters of license, for the benefit of his creditors	
21. CONVEYANCE [as defined by section 2 (8)] not being a TRANSFER charged or exempted under No. 59,—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	Twelve annas.
where it exceeds Rs. 50 but does not exceed	
Rs. 100	One rupee and eight annas
" 100 " 200	Three rupees
" 200 " 300	Four rupees and eight annas
" 300 " 400	Six rupees
" 400 " 500	Seven rupees and eight annas
" 500 " 600	Nine rupees
" 600 " 700	Ten rupees and eight annas
" 700 " 800	Twelve rupees
" 800 " 900	Thirteen rupees and eight annas
" 900 " 1,000 and for every Rs. 500 or part thereof in excess of Rs. 1,000	Fifteen rupees Seven rupees and eight annas
<i>Exemption</i>	
Assignment of copyright under the Cochin copyright Act LXXIII of 1112	
CO-PARTNERSHIP-DEED. See PARTNERSHIP (No. 43)	
22. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;	Twelve annas
(ii) in any other case	One rupee and eight annas
<i>Exemptions</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose	

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<i>Exemptions—(cont.)</i>	
(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials	
23. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,—	
(a) if the duty with which the original instrument is chargeable does not exceed one rupee and eight annas;	The same duty as is payable on the original
(b) in any other case	One rupee and eight annas
<i>Exemption</i> Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
24. CUSTOMS-BOND—	
(a) where the amount does not exceed Rs. 1,000	The same duty as a Bond (No. 14) for such amount
(b) in any other case	Seven rupees and eight annas
25. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable by delivery, or by endorsement or by a separate instrument of transfer	The same duty as a Bond (No. 14) for the same amount
<i>Explanation.</i> —The term Debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.	
<i>Exemption</i> A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders; provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed <i>See also BOND (No. 14) and SECTION 55 DECLARATION OF ANY TRUST See TRUST (No. 61)</i>	

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>26. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns of the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees</p> <p>DEPOSIT OF TITLE DEEDS, <i>See</i> Agreement relating to deposit of Title-Deeds Pawn or Pledge (No. 6) DISSOLUTION OF PARTNERSHIP. <i>See</i> PARTNERSHIP (No. 43)</p>	<p>One anna</p>
<p>27. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage</p> <p>DOWER—Instrument of <i>See</i> SETTLEMENT (No. 55)</p> <p>DUPLICATE—<i>See</i> COUNTERPART (No. 23)</p>	<p>One rupee and eight annas</p>
<p>28. EXCHANGE OF PROPERTY—Instrument of</p>	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greatest value as set forth in such instrument</p>
<p>EXTRACT. <i>See</i> COPY (No. 22)</p>	
<p>29. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—</p> <p>(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 37 (that is, with possession);</p> <p>(b) when such mortgage is one of the description referred to in clause (b) of Article No. 37 (that is, without possession)—</p>	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the further charge secured by such instrument</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>29. FURTHER CHARGE (cont.)</p> <p>(i) If at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;</p> <p>(ii) if possession is not so given</p>	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the total amount of the charge (including the original mortgage, and any further charge already made less the duty already paid on such original mortgage and further charge</p> <p>The same duty as a Bond (No. 14) for the amount of the further charge secured by such instrument</p>
<p>30. GIFT—Instrument of, not being a SETTLEMENT (No. 55) OR WILL OR TRANSFER (No. 59)</p> <p>HIRING AGREEMENT or agreement for service. See AGREEMENT (No. 5)</p>	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument</p>
<p>31. INDEMNITY BOND</p> <p>INSPECTORSHIP-DEED. See COMPOSITION-DEED (No. 20)</p> <p>INSURANCE. See POLICY OF INSURANCE (No. 44)</p>	<p>The same duty as a Security-Bond (No. 54) for the same amount</p>
<p>32. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—</p> <p>(a) where by such lease the rent is fixed and no premium is paid or delivered—</p> <p>(i) where the lease purports to be for a term of less than one year;</p> <p>(ii) where the lease purports to be for a term of not less than one year but not more than three years;</p> <p>(iii) where the lease purports to be for a term in excess of three years;</p>	<p>The same duty as a Bond (No. 14) for the whole amount payable or deliverable under such lease</p> <p>The same duty as a Bond (No. 14) for the amount or value of the average annual rent reserved</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent reserved</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>32. LEASE—(cont.)</p> <p>(iv) where the lease does not purport to be for any definite term;</p> <p>(v) where the lease purports to be in perpetuity;</p> <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;</p> <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.</p>	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.</p> <p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered.</p> <p>Provided that, in any case when an agreement to lease is stamped with the <i>advalorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas.</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
32. LEASE—(cont.)	
<p style="text-align: center;"><i>Exemption</i></p> <p>(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees</p> <p>(b) Leases of fisheries granted by Government</p>	
<p>33. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company See also CERTIFICATE OR OTHER DOCUMENT (No. 18)</p>	One anna six pies
<p>34. LETTER OR CREDIT, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn LETTER OF GUARANTEE See AGREEMENT (No. 5).</p>	One anna six pies
<p>35. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion</p>	Fifteen rupees
<p>36. MEMORANDUM OF ASSOCIATION OF A COMPANY—</p> <p>(a) if accompanied by articles of association under section 17 of the Indian Companies Act, VII of 1913, as made applicable to Cochin</p> <p>(b) if not so accompanied</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, VII of 1913 as made applicable to Cochin</p>	<p>Twenty-two rupees and eight annas</p> <p>Sixty rupees</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>37. MORTGAGE-DEED, not being an AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6), BOTTOMRY-BOND (No. 15), MORTGAGE OF A CROP (No. 38), RESPONDENTIA-BOND (No. 53), OR SECURITY-BOND (No. 54)—</p>	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed
(b) when possession is not given or agreed to be given as aforesaid ;	The same duty as a Bond (No. 14) for the amount secured by such deed
<p><i>Explanation.</i>—A Mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article</p>	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped—	Twelve annas Twelve annas
for every sum secured not exceeding Rs. 1,000; and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000	
<i>Exemptions</i>	
(a) Instruments executed by persons taking advances from Government for agricultural purposes or by their sureties as security for the repayment of such advances	
(b) Letter of hypothecation accompanying a bill of exchange	
<p>38. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—</p>	
(a) when the loan is repayable not more than three months from the date of the instrument—	One anna six pies One anna six pies
for every sum secured not exceeding Rs. 200 ; and for every Rs. 200 or part thereof secured in excess of Rs. 200;	
(b) when the loan is repayable more than three months, but not more than	

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
38. MORTGAGE OF A CROP—(cont.) eighteen months, from the date of the instrument— for every sum secured not exceeding Rs. 100; and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Three annas
39. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 47) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. <i>See also</i> PROTEST OF BILL OR NOTE (No. 47.)	Three annas
40. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees.	One rupee eight annas
41. NOTE OF PROTEST BY THE MASTER OF A SHIP <i>See also</i> PROTEST BY THE MASTER OF A SHIP (No. 48.) ORDER FOR THE PAYMENT OF MONEY <i>See</i> BILL OF EXCHANGE No. 12	One anna six pies
42. PARTITION—Instrument of [as defined by S. 2 (13)].	Twelve annas
Provided also that— (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than twelve annas.	The same duty as a Bond (No. 14) for the amount of the value of the separated share or shares of the property*.

*N.B.—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated.

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty	
<p>42. PARTITION etc.—(cont.)</p> <p>(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;</p> <p>(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed twelve annas</p>		
<p>43. PARTNERSHIP—</p> <p>A—INSTRUMENT OF—</p> <p>(a) where the capital of the partnership does not exceed Rs. 500.</p> <p>(b) in any other case—</p> <p>B—DISSOLUTION OF PAWN OR PLEDGE—See AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE (No. 6.)</p>	<p>Three rupees and twelve annas</p> <p>Fifteen rupees</p> <p>Seven rupees and eight annas</p>	
<p>44. POLICY OF INSURANCE</p> <p>A—SEA INSURANCE (See section 7)</p> <p>(1) for or upon any voyage—</p> <p>(i) where the premium or consideration does not exceed the rate of 2 annas or one-eighth per centum of the amount insured by the policy;</p> <p>(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy;</p> <p>(2) for time—</p> <p>(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—</p>	<p>If drawn singly</p> <hr/> <p>One anna</p> <p>One anna six pies</p>	<p>If drawn in duplicate, for each part</p> <hr/> <p>Six pies</p> <p>Nine pies</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty	
<p>44. POLICY OF INSURANCE—(cont.)</p> <p>where the insurance shall be made for any time not exceeding six months ; where the insurance shall be made for any time exceeding six months and not exceeding twelve months</p>	<p>If drawn singly</p> <p>Three annas</p> <p>Six annas</p>	<p>If drawn in duplicate, for each part</p> <p>One anna and six pies</p> <p>Three annas</p>
<p>B.—FIRE INSURANCE and other classes of insurance not elsewhere included in this article, covering goods, merchandise, personal effects, crops and other property against loss or damage.</p> <p>(1) in respect of an original policy—</p> <p>(i) where the sum insured does not exceed Rs. 5,000 ;</p> <p>(ii) in any other case ; and</p> <p>(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.</p>	<p>Twelve annas</p> <p>One rupee and eight annas</p> <p>One half of the duty payable in respect of the original policy, in addition to the amount, if any, chargeable under No. 50.</p>	
<p>C.—ACCIDENT AND SICKNESS INSURANCE—</p> <p>(a) against railway accident, valid for a single journey only.</p> <p style="text-align: center;"><i>Exemption</i></p> <p>When issued to a passenger travelling by the intermediate or the third class in any railway.</p> <p>(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000 for every Rs. 1,000 or part thereof.</p>	<p>One anna</p> <p>Three annas</p> <p>Provided that in case of a policy of insurance against death, by accident when the annual premium payable does not exceed Rs. 2-8-0 per Rs. 1,000 the duty on such instrument shall be one anna for every Rs. 1,000, or part thereof of the maximum amount which may become payable under it.</p>	

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
POLICY OF INSURANCE—(cont.)	
<p>D.—INSURANCE BY WAY OF INDEMNITY, against liability to pay damages on account of accidents to workman employed by or under the insurer or against liability to pay compensation under the Cochin workmen's Compensation Act V of 1111, for every Rs. 100 or part thereof payable as premium</p>	One anna six pies
<p>E.—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a Re-Insurance as is described in Division F of this article— for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000</p> <p>(i) if drawn singly</p> <p>(ii) if drawn in duplicate, for each part</p>	<p>Eight annas</p> <p>Four annas</p>
<p>F.— RE-INSURANCE BY AN INSURANCE COMPANY which has granted a POLICY of the nature specified in Division A or Division B of this article, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby</p>	One-quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee
<i>General Exemption</i>	
<p>Letter of cover or engagement to issue a policy of insurance ; Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned</p>	
<p>45. POWER OF ATTORNEY, as defined by section 2 [20], not being a Proxy (No. 49).</p> <p>(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents :</p>	Eight annas

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>45. POWER OF ATTORNEY—(cont.)</p> <p>(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);</p> <p>(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;</p> <p>(d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;</p> <p>(e) when given for consideration and authorising the attorney to sell any immoveable property;</p> <p>(f) in any other case</p> <p><i>Explanation.</i>—For the purposes of this Article, more persons than one when belonging to the same firm shall be deemed to be one person</p>	<p>One rupee</p> <p>Seven rupees and eight annas</p> <p>Fifteen rupees</p> <p>The same duty as Conveyance (No. 21) for the amount of the consideration</p> <p>One rupee and eight annas for each person authorised</p> <p><i>N.B.</i>—The term “registration” includes every operation incidental to registration under the Cochin Registration Act</p>
<p>46. PROMISSORY NOTE, as defined by section 2 (22)</p>	<p>The same duty as a Bill of Exchange (No. 12) according as it is payable on demand or payable otherwise than on demand, as the case may be</p>
<p>47. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note</p>	<p>One rupee and eight annas</p>
<p>48. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the cogsinees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such</p> <p><i>See also</i> NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 41)</p>	<p>One rupee and eight annas</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>49. PROXY empowering any person to vote at any one election of the members of a body of Municipal Commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferrable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution</p>	<p>One anna six pies</p>
<p>50. RECEIPT [as defined by section 2 (22)] for any money or other property the amount or value of which exceeds twenty rupees</p> <p><i>See also</i> POLICY OF INSURANCE [No. 44 B (2)]</p>	<p>One anna</p>
<p><i>Exemptions</i></p>	
<p>RECEIPT—</p>	
<p>(a) endorsed on or contained in any instrument duly stamped, or any instrument exempted under the proviso to section 3 (instruments executed on behalf of Government) acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured ;</p>	
<p>(b) for any payment of money without consideration ;</p>	
<p>(c) for any payment of rent by a cultivator on account of land assessed to Government revenue or of Inam lands ;</p>	
<p>(d) given by a revenue officer for land revenue or taxes collected by him ;</p>	
<p>(e) given for money or securities for money deposited in the hands of any banker, to be accounted for :</p>	
<p>Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for :</p>	

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<i>Exemptions—(cont.)</i>	
<p>Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security</p>	
<p>51. RECONVEYANCE OF MORTGAGED PROPERTY— (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;</p>	<p>The same duty as a conveyance (No. 21) for the amount of such consideration as set forth in the Reconveyance</p>
<p>(b) in any other case 52. RELEASE, that is to say, any instrument [not being such a release as is provided for by section 23] whereby a person renounces a claim upon another person or against any specified property—</p>	
<p>(a) if the amount or value of the claim does not exceed Rs. 1,000;</p>	<p>Fifteen rupees</p> <p>The same duty as a Bond (No. 14) for such amount or value as set forth in the Release</p>
<p>(b) in any other case 53. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination. REVOCATION OF ANY TRUST OR SETTLEMENT See Settlement (No. 55): Trust (No. 61)</p>	<p>Seven rupees and eight annas</p> <p>The same duty as a Bond (No. 14) for the amount of the loan secured</p>
<p>54. SECURITY BOND OR MORTGAGE DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract— (a) when the amount secured does not exceed Rs. 1,000; (b) in any other case</p>	<p>The same duty as a Bond (No. 14) for the amount secured</p> <p>Seven rupees and eight annas</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>54. SECURITY BOND OR MORTGAGE DEED—(cont.)</p>	
<p style="text-align: center;"><i>Exemptions</i></p> <p>Bond or other instrument, when executed—</p> <p>(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;</p> <p>(b) executed by persons taking advances from Government for agricultural purposes or by their sureties, as security for the repayment of such advances;</p> <p>(c) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof or for the due discharge of a liability</p>	
<p>55. SETTLEMENT—</p> <p>A.—Instrument of, (including a deed of dower).</p>	<p>The same duty as a Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such settlement:</p> <p>Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>Deed of dower executed on the occasion of a marriage between Muhammadans</p> <p>B.—REVOCATION OF</p>	<p>The same duty as a Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument of Revocation but not exceeding fifteen rupees</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>See also TRUST (No. 61)</p> <p>56. SHARE WARRANTS to bearer issued under the Indian Companies Act, VII of 1913, as made applicable to Cochin</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Share warrant when issued by a company in pursuance of section 43 of the Indian Companies Act, VII of 1913, as made applicable to Cochin, to have effect only upon payment, as composition for that duty, to the Diwan Peishkar—</p> <p>(a) three-quarters per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—three-quarters per centum of the additional capital so issued</p> <p>SCRIP. See CERTIFICATE (No. 18)</p>	<p>Three-quarters of the duty payable on a Conveyance (No. 21) for a consideration equal to the nominal amount of the shares specified in the warrant</p>
<p>57. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel</p> <p>58. SURRENDER OF LEASE—</p> <p>(a) when the duty with which the lease is chargeable does not exceed seven and a half rupees;</p> <p>(b) in any other case</p>	<p>One anna</p> <p>The duty with which such lease is chargeable</p> <p>Seven rupees and eight annas</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>Surrender of lease, when such lease is exempted from duty</p> <p>59. TRANSFER (whether with or without consideration)—</p> <p>(a) of shares in an incorporated company or other body corporate;</p> <p>(b) of debentures, being marketable securities, whether the debenture is liable to duty or not;</p>	<p>One-quarter of the duty payable on a Conveyance (No. 21) for a consideration equal to the value of the share</p> <p>One-quarter of the duty payable on a conveyance (No. 21) for a consideration equal to the face amount of the debenture</p>

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
<p>59. TRANSFER—(cont.)</p> <p>(c) of any interest secured by a bond, mortgage-deed or policy of insurance—</p> <p>(i) if the duty on such bond, mortgage-deed or policy does not exceed seven and a half rupees;</p> <p>(ii) in any other case</p> <p>(d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary</p>	<p>The duty with which such bond, mortgage-deed or policy of insurance is chargeable</p> <p>Seven rupees and eight annas</p> <p>Seven rupees and eight annas or such smaller amount as may be chargeable under clauses (a) to (c) of this Article</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>Transfers by endorsement—</p> <p>(a) of a bill of exchange, cheque or promissory note :</p> <p>(b) a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;</p> <p>(c) of a policy of insurance ;</p> <p>(d) of securities of the Government of India and of debenture bonds issued by the Cochin Government</p>	
<p>60. TRANSFER OF LEASE by way of assignment and not by way of underlease</p> <p style="text-align: center;"><i>Exemption</i></p> <p>Transfer of any lease exempt from duty</p>	<p>The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the consideration for the transfer</p>
<p>61. TRUST—</p> <p>A—DECLARATION OF—of, or concerning, any property when made by any writing not being a Will</p>	<p>The same duty as a Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding twenty-two rupees and annas eight</p>
<p>B—REVOCATION OF—of, or concerning, any property when made by any instrument other than a Will</p> <p>See also SETTLEMENT (No. 55)</p>	<p>The same duty as a Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees</p>
<p>VALUATION. See APPRAISEMENT (No. 8)</p>	

SCHEDULE I—(cont.)

Description of Instrument	Proper Stamp-duty
62. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	Six annas

**THE COCHIN SALES TAX (AMENDMENT) ACT
(XXI of 1122)**

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Amendment to Section 2.
3. Amendment to Section 4.
4. Amendment to Section 5.
5. Amendment to Section 8.

THE COCHIN SALES TAX (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin,
on the 29th day of Karkadagam 1122, corresponding
to the 14th day of August 1947.*

[Published in the Cochin Government Gazette Extraordinary,
dated 29th Karkadagam 1122]

Preamble. Whereas it is expedient to amend the Cochin Sales Tax Act, XV of 1121, for the purposes hereinafter appearing; It is hereby enacted as follows.—

Short title and commencement. 1. (i) This Act may be called the Cochin Sales Tax (Amendment) Act, XXI of 1122.
(ii) It shall come into force on the first day of Chingam 1123.

2. In section 2 of the Sales Tax Act, XV of 1121, **Amendment to section 2.** hereinafter referred to as the Act.—

(i) Explanation II to clause (c) shall be deleted and;

(ii) The following shall be substituted for Explanation II to clause (i), namely.—

“*Explanation II.*—Notwithstanding anything to the contrary in the Cochin Sale of Goods Act, XXV of 1112; the Sale of Goods, shall, wherever the contract of sale as defined in that Act is made, be deemed for the purpose of this Act to have taken place in Cochin, if.—

(i) the goods are actually in Cochin at the time when the contract for sale in respect thereof is made, or ;

(ii) the goods were manufactured in Cochin and the sale is effected by the manufacturer or his Agent.

3. In section 4 of the Act, after the first proviso, the following shall be inserted as a further proviso, namely.— **Amendment to section 4.**

“Provided further that when there is included in the turnover of any dealer, any turnover which is exempted from tax by or under the provisions of this Act, the tax payable by the dealer shall be, subject to the scale prescribed under clause (a) or (b) as the case may be, at the rate of $\frac{1}{2}$ per cent of the turnover of taxable goods when such turnover is less than Rs. 10,000 a year and at the rate of 1 per cent when such turnover is Rs. 10,000 or more a year”.

4. In section 5 of the Act the following shall be substituted for clause (1), namely.— **Amendment to section 5.**

“(1) Subject to such restrictions and conditions as may be prescribed, including conditions as to licences and

**Amendment
to section 8.**

licence fees the sale of goods specified in the schedule to this Act shall be exempt from taxation under section 4."

5. In section 8 of the Act the following shall be substituted for the existing proviso, namely.—

"Provided always that, save where the transaction consists of a sale by a grower or produce grown by him or on his land, no such exemption shall be given unless the amounts for which the goods concerned in such transactions are sold, are included in the turnover of the principals or would have been so included but for an exemption provided under this Act".

THE COCHIN INCOME-TAX (AMENDMENT) ACT

(XXII of 1122)

CONTENTS

Preamble

Sections :

1. Short title, extent and commencement.
2. Amendment to Section 3.
3. Amendment to Section 4.
4. Amendment to Section 5.
5. Amendment to Section 6.
6. Amendment to Section 9.
7. Insertion of new Sections 13A and 13B.
 - 13A. Agricultural Income.
 - 13B. Capital Gains.
8. Amendment to Section 16.
9. Amendment to Section 17.
10. Amendment to Section 20.

11. Amendment to Section 43.
12. Amendment to Section 48.
13. Amendment to Section 52.
14. Amendment to Section 53.
15. Amendment to Section 82.
16. Amendment to Section 97.
17. Amendment to Section 103.
18. Amendment to Sections II and III.

THE COCHIN INCOME-TAX (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin,
on the 29th day of Karkadagam 1122, corresponding
to the 14th day of August 1947.*

[Published in the Cochin Government Gazette Extraordinary,
dated 29th Karkadagam 1122]

WHEREAS it is expedient to further amend the Cochin **Preamble.**
Income-tax Act, VI of 1117; It is hereby enacted as
follows.—

1. (1) This Act may be called the Cochin Income- **Short title,
tax (Amendment) Act, XXII of 1122.** **extent and
commence-
ment.**

(2) It shall come into force on the first day of
Chingam 1123.

2. In section 3 of the Cochin Income-tax Act, VI of **Amendment
to section 3.**
1117, hereinafter referred to as the said Act:—

(a) After sub-section (3) the following sub-section
shall be inserted, namely:—

“(3A) ‘Capital Asset’ means property of any kind
(other than agricultural land) held by an assessee, whether or
not connected with his business, profession or vocation,
but does not include—

(i) any stock in trade, consumable stores or raw
materials held for the purposes of his business, profession
or vocation;

(ii) personal effects, that is to say, movable pro-
perty (including wearing apparel, jewellery and furniture)
held for personal use by the assessee or any member of his
family dependant on him.”

(b) for the explanation to sub-section (6) the following shall be substituted, namely:—

“Provided further that the expression ‘accumulated profits’, wherever it occurs in this clause, shall not include capital gains of any previous year, prior to the previous year for the assessment for the year, ending on the 31st day of Karkadagam 1123”;

(c) In sub-section (7A):—

(1) The words “Marumakkathayam tarawad” shall be inserted between the words “Hindu undivided family” and “unregistered firm.”

(2) Clause (c) shall be renumbered as clause (d) and before the said clause, as renumbered, the following shall be inserted, namely:—

“(c) which is chargeable under the head ‘Agricultural income’ where the agriculture is carried on by the assessee”.

(d) In sub-section (9) after the word and figures “Section 13”, the words, figures and letter “and any Capital Gains chargeable according to the provisions of Section 13B” shall be inserted.

(e) After sub-section (10) the following shall be inserted, namely:—

“(10A) ‘Landlord’ means any person who receives rent for land either in cash or in kind from a tenant.”

(f) In clause (19), for the words “does not apply; and” the words “does not apply and except any capital gain which is not includable in the total income of an assessee:” shall be substituted.

**Amendment
to section 4.**

3. In section 4 of the said Act the words “company, local authority and the trustee or trustees of a religious or charitable institution” shall be substituted for the words “company and local authority.”

**Amendment
to section 5.**

4. In sub-section (3) of section 5 of the said Act.—

(a) For clause (i) the following shall be substituted.—

“(i) Any income which is derived from property held under trust or other legal obligation for religious or

charitable purposes and which is applied or finally set apart for application thereto according to the provisions governing the trust or other legal obligation:

Provided that if the income so set apart is not actually applied for the purpose for which it was set apart within two years from the end of the year in which it was so set apart or within such extended time as may be allowed by the Commissioner of Income-tax in any special case, it shall be included in the total income and taxed as the income of the year following the end of the period in which it was set apart to be spent”.

(b) Clauses (ii), (iii), and (viii) shall be omitted.

(c) to clause (v) the words “and any capital gains of the Fund arising from the sale, exchange or transfer of such securities” shall be added.

(d) In clause (vii) after the words “any receipts” the words, figures and letter “not being capital gains chargeable according to the provisions of section 13B and” shall be inserted; and

(e) in the explanation occurring at the end of the sub-section the words and figures “clause (ii) or clause (iii) shall be deleted”.

5. To clause (c) of section 6 of the said Act, the words “account not being taken in either case of income chargeable under the head capital gains” shall be added. Amendment to section 6.

6. In section 9 of the said Act:—

(1) item (v) shall be renumbered as item (vii); and

(2) before item (vii) as renumbered the following shall be inserted, namely:—

“(v) Capital Gains.

(vi) Agricultural income.”

7. After section 13 of the said Act the following sections shall be inserted, namely:— Amendment to section 9.

“13A. (1) The tax shall be payable by an assessee under the head “Agricultural income” in respect of agricultural income as defined in sub-section (1) of section 3. Insertion of new sections 13A and 13B. Agricultural income.

(2) Such income shall be computed after making the following allowances, namely:—

(a) any sums paid on account of—

(i) Land Revenue, local rates and cesses and

Municipal taxes in respect of the land from which the agricultural income is derived; and

(ii) any excise duty or tax as may be prescribed in respect of the agricultural produce from such land;

(b) any rent paid to the landlord or superior landlord, as the case may be, in respect of the land from which the agricultural income is derived;

(c) any expense incurred in respect of the maintenance of any irrigation or protective work or other capital asset constructed for the benefit of the land from which such agricultural income is derived;

Explanation.—“Maintenance” includes current repairs and includes also in the case of protective dykes and embankments, all such work as may be necessary from year to year for repairing any damage or destruction caused by flood, or other natural causes;

(d) in respect of depreciation of irrigation or protective works, buildings, machinery, plant and furniture which are the property of the assessee and which are required for the purpose of deriving the agricultural income, a sum equivalent to such percentage on the written down value thereof as may in any case or class of cases be prescribed:

Provided that—

(i) the prescribed particulars have been duly furnished:

(ii) where full effect cannot be given to any such allowance in any year owing to there being no agricultural income in that year, or owing to the agricultural income being less than the allowance then, the allowance or part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following year and deemed to be part of that allowance, or if there is no such allowance for that year, be deemed to be the allowance for that year, and so on for succeeding years;

(e) in respect of any machinery or plant used exclusively for agricultural purposes which has been sold or discarded, the amount by which the written down value of the machinery or plant exceeds the amount for which the machinery or plant is actually sold or its scrap value:

Provided that such amount is actually written off in the books of the assessee:

Provided further that where the amount for which any such machinery or plant is sold exceeds the written down value, the excess shall be deemed to be profits of the previous year in which the sale took place;

(f) interest paid on any amount borrowed and actually spent for the purpose of acquiring, reclaiming, improving or cultivating the property from which such agricultural income is derived;

(g) where the land from which the agricultural income is derived is subject to a mortgage or other capital charge, any interest paid in respect of such mortgage or charge;

(h) any expenditure (not being in the nature of capital expenditure or personal expenses of the assessee) laid out or expended wholly and exclusively for the purpose of deriving the agricultural income;

(i) in the case of agricultural income under the head "Rent or revenue from land" referred to in clause (a) of sub-section (1) of section 3:—

I. A sum not exceeding such percentage as may be prescribed of the total amount of the rent in respect of the cost of collection of such rent or revenue including expenses of litigation;

II. When the rent derived is rent in kind the cost incurred by the assessee—

(i) in performing any process contemplated in item (ii) of clause (b) of sub-section (1) of section 3 for rendering the produce which comprises such rent in kind fit to be taken to market;

(ii) in transporting such produce to market;

(iii) in maintaining in good repair any agricultural implements or machinery and in providing for the up-keep of cattle for the purposes of such process or transport; and

(iv) in the purchase or replacement of cattle or implements which are necessary for such process or transport to such extent as may be prescribed, less the amount

realised by sale of the cattle or implements replaced or their estimated value;

III. Any expenses incurred on repairs in respect of any capital asset used in connection with the collection of rents due in respect of the land from which the agricultural income is derived.

(j) In the case of agricultural income referred to in clause (b) of sub-section (1) of section 3;

I. The cost incurred:—

(i) in cultivating the land or raising livestock thereon;

(ii) in performing any process contemplated in item (ii) of clause (b) of sub-section (1) of section 3 for rendering the produce of such land fit to be taken to market;

(iii) in transporting such produce or livestock to market;

(iv) in maintaining agricultural implements and machinery in good repair and in providing for the upkeep of cattle for the purpose of such cultivation, process or transport; and

(v) in the purchase or replacement of cattle or implements which are necessary for such cultivation, process or transport to such extent as may be prescribed, less the amount realised by sale of the cattle or implements replaced or their estimated value;

II. Any sum paid in order to effect an insurance against loss of, or damage to, crops or property from which the agricultural income is derived:

Provided that any amount received in respect of such insurance in any year shall be deemed to be agricultural income and shall be liable to be assessed under this section after deducting the portion thereof, if any, which has been assessed under section 13.

(3) No allowance shall be made in any case under this section on account of—

(i) any deduction which has already been made in the assessment under section 13;

(ii) any rent or interest chargeable, under this Act if it is payable without Cochin and tax has not been paid thereon, nor deducted therefrom under section 21;

(iii) any payment which is chargeable under the head "Salaries" if it is payable without Cochin and tax has not been paid thereon nor deducted therefrom under section 21;

(iv) any payment by way of interest, salary, commission or remuneration made by a firm to any partner of the firm; or

(v) any payment to a provident or other fund established for the benefit of employees unless the employer has made effective arrangements to secure that tax shall be deducted at source from any payments made from the fund which are taxable under the head "Salaries".

*Explanation:—*For the purpose of this section "paid" means actually paid or incurred according to the method of accounting upon the basis of which agricultural income is computed under this section; "plant" includes vehicles and scientific apparatus purchased for the purpose of deriving the agricultural income; and "written down value" means—

(i) in the case of assets acquired in the previous year, the actual cost to the assessee; and

(ii) in the case of assets acquired before the previous year, the actual cost to the assessee less such sum as may be prescribed.

13-B. (1) The tax shall be payable by an assessee under the head "Capital Gains" in respect of any profits or gains arising from the sale, exchange or transfer of a capital asset effected after the 31st day of Karkadagam 1121; and such profits and gains shall be deemed to be income of the previous year in which the sale, exchange or transfer took place:

Provided that the tax shall not be payable by an assessee in respect of any profits or gains arising from the sale, exchange or transfer of a capital asset, which has been possessed by the assessee or the undivided Hindu family or marumakkathayam tarwad of which he was a member or a parent of his for not less than seven years before the date on which the sale, exchange or transfer took place; and the amount of such profits or gains shall not be included in his total income:

Provided further that any transfer of capital assets by reason of the compulsory acquisition thereof, under

any law for the time being in force relating to the compulsory acquisition of property for public purposes or any distribution of capital assets on the total or partial partition of a Hindu undivided family or Marumakkathayam tarwad or on the dissolution of a firm or other association of persons, or on the liquidation of a company, or under a deed of gift, bequest, will or transfer on irrevocable trust shall not, for the purposes of this section, be treated as sale, exchange or transfer of the capital assets:

Provided further that the transfer of a capital asset by a company to a subsidiary company, the whole of the share capital of which is held by the parent company or by the nominees thereof, shall not be treated as a sale, exchange or transfer within the meaning of this section where the subsidiary company is resident in Cochin and is registered under the Indian Companies Act, 1913, as made applicable to Cochin, so however, that for the purposes of clause (vi) or clause (vii) of sub-section (2) of section 13, the cost or the written down value, as the case may be, of the transferred capital asset shall be taken to be the same as it would have been if the parent company had continued to hold the capital asset for the purposes of its business.

(2) The amount of a capital gain shall be computed after making the following deductions from the full value of the consideration for which the sale, exchange or transfer of the capital asset is made, namely.—

(i) expenditure incurred solely in connection with such sale, exchange or transfer,

(ii) the actual cost to the assessee of the capital asset including any expenditure of a capital nature incurred and borne by him in making any additions or alterations thereto, but excluding any expenditure in respect of which any allowance is admissible under any provision of sections 11, 12, 13, 13A, and 14:

Provided that where a person who acquires a capital asset from the assessee, whether by sale, exchange or transfer, is a person with whom the assessee is directly or indirectly connected, and the Income-tax Officer has reason to believe that the sale, exchange or transfer was effected with the object of avoidance or reduction of the liability of the assessee under this section, the full value of the consideration for which the sale, exchange or transfer is

made shall, with the prior approval of the Commissioner of Income-tax, be taken to be the fair market value of the capital asset on the date on which the sale, exchange or transfer took place:

Provided further that where the capital asset is an asset in respect of which the assessee has obtained depreciation allowance in any year, the actual cost of the asset to the assessee shall be its written down value, as defined in section 13 or section 13A, increased or diminished, as the case may be, by any adjustment made under clause (vii) of sub-section (2) of section 13 or clause (e) of sub-section (2) of section 13A:

Provided further that where the capital asset was on any previous occasion the subject of negotiations for its sale, exchange or transfer, any option or other money received and retained by the assessee in respect of such negotiations shall be deducted in computing the actual cost to him of such asset.

(3) Where any capital asset became the property of the assessee under any of the circumstances referred to in the second proviso to sub-section (i), its actual cost allowable to him for the purposes of this section shall be its actual cost to the previous owner thereof, and the provisions of sub-section (2) shall apply accordingly; and where the actual cost to the previous owner cannot be ascertained, the fair market value at the date on which the capital asset became the property of the previous owner shall be deemed to be the actual cost thereof.

(4) Notwithstanding anything contained in sub-section (1), where a capital gain arises from the sale, exchange or transfer of a capital asset which immediately before the date on which the sale, exchange or transfer took place was being used by the assessee for the purposes of his business, profession or vocation, or agriculture or which in the two years immediately preceding that date was being used by the assessee or his parent or by the undivided Hindu family or marumakkathayam tarwad of which he was a member mainly for the purposes of residence, and the assessee has within a period of one year before or after that date purchased a new capital asset for the same purposes of his business, profession or vocation or, as the case may be, for the purposes of his own residence then instead of the capital

gain being charged to tax as income of the previous year in which the sale, exchange or transfer took place, it shall, if the assessee so elects in writing before the assessment is made be dealt with in accordance with the following provisions of this sub-section, that is to say,—

(a) if the amount of the capital gain is greater than the cost of the new asset,—

(i) the difference between the amount of the capital gain and the cost of the new asset shall be charged under this section as income of the previous year, and

(ii) for the purposes of computing in respect of the new asset any allowance under clause (vi) or clause (vii) of sub-section (2) of section 13 or clause (d) or (e) of sub-section (2) of section 13 A or the amount of any capital gain arising from its sale, exchange or transfer, the cost or the written down value, as the case may be, shall be nil, or

(b) if the amount of the capital gain is equal to or less than the cost of the new asset,—

(i) the capital gain shall not be charged under this section, and

(ii) for the purposes of computing in respect of the new asset any allowance under clause (vi) of sub-section (2) of section 13 or clause (d) of sub-section (2) of section 13A or any allowance or adjustment under clause (vii) of sub-section (2) of section 13 or clause (e) of sub-section (2) of section 13A or the amount of any capital gain arising from its sale, exchange or transfer the cost or the written down value, as the case may be, shall be reduced by the amount of the capital gain:

Provided that where in respect of the purchase of a new capital asset consisting of plant or machinery the assessee satisfies the Income-tax Officer that despite the exercise of due diligence it has not been possible to make the purchase within the period specified in this sub-section the Income-tax Officer may, with the prior approval of the Commissioner of Income-tax, extend the said period to such date as he considers reasonable."

Amendment
to section 16.

8. In section 16 of the said Act the words and figures "sections 13, 13A and 14" shall be substituted for the words and figures "sections 13 and 14".

9. In sub-section (2) of section 17 of the said Act.— **Amendment to section 17**
 (a) in clause (c) between the words and figures “are assessable under” and “section 52” the words, the figures and letter “section 13B or” shall be inserted; and

or

(b) the following shall be added as clause (d)—

“(d) in respect of income chargeable under the head ‘agricultural income’ Rs. 3,000 or in the case of a family or tarwad which is by law or custom impartible a sum of Rs. 250 for every member thereof subject to a minimum of Rs. 3,000 and a maximum of Rs. 25,000 for all the members together”.

10. To section 20 of the said Act the following sub-sections shall be added— **Amendment to section 20.**

“(6) Where the total income of an assessee, not being a company, includes any income chargeable under the head “Agricultural income”, the tax including super-tax payable by him on his total income shall be—

(1) income-tax and super-tax payable on his total income as reduced by the amount of such inclusion, had such reduced income been his total income plus;

(2) income-tax on the whole amount of such inclusion at the following rates, namely.—

On the first Rs. 1,500	..	Nil
On the next Rs. 3,500		Six pies in the rupee.
.. Rs. 5,000		One anna in the rupee
.. Rs. 5,000		One anna six pies in the rupee
.. Rs. 5,000		Two annas in the rupee
.. Rs. 5,000		Two annas six pies in the rupee
.. Rs. 5,000		Three annas in the rupee
.. Rs. 5,000		Three annas six pies in the rupee
.. Rs. 10,000		Four annas in the rupee
.. Rs. 25,000		Five annas in the rupee
.. Rs. 30,000		Six annas in the rupee
.. Rs. 50,000		Seven annas in the rupee
On the balance		Eight annas in the rupee

Provided that where owing to the fact that the amount of such inclusion has exceeded a certain limit income-tax

thereon is payable at a higher rate, the amount of income-tax so payable shall be reduced so as not to exceed—

(a) the amount which would have been payable if the amount of such inclusion had not exceeded that limit, plus

(b) one half of the amount by which the amount of such inclusion exceeds that limit ;

(7) Where the total income of a company includes any income chargeable under the head "Agricultural income" the super-tax payable by the company in any year shall be reduced by an amount computed on that part of its total income which consists of such inclusion at the rate of super-tax specified in Schedule III."

**Amendment
to section 43**

11. In section 43 of the said Act the following shall be substituted for clause (2), namely:—

"(2) on receipt of the record the Commissioner may make such inquiry or cause such inquiry to be made and notwithstanding the provisions contained in sections 41, 42 and 44 enhance or reduce any assessment or penalty or pass such other orders as he thinks fit:

Provided that he shall not enhance an assessment or a penalty or pass any other order prejudicial to the assessee without hearing him or giving him a reasonable opportunity of being heard:

Provided further that an order by the Commissioner declining to interfere shall be deemed not to be an order prejudicial to the assessee:

Provided further that the Commissioner shall not initiate any proceeding under this section after the expiration of one year from the date of the order sought to be revised."

12. To section 48 of the said Act the following sub-
 section shall be added, namely:—

Amendment
to section 48.

“(4) require any dealer, broker or agent or any person concerned in the management of a stock or commodity Exchange to furnish a statement of the names and addresses of all persons to whom he or the Exchange has paid any sum in connection with the sale, exchange or transfer of a capital asset, or on whose behalf or from whom he or the Exchange has received any such sum, together with particulars of all such payments and receipts.”

13. In section 52 of the said Act,—

(a) for the marginal heading the following shall be substituted, namely:—

Amendment
to section
52.

“Income deemed to accrue or arise within Cochin”;

(b) in sub-section (1) after the words “in cash or in kind” the words “or through or from the sale, exchange or transfer of a capital asset in Cochin” shall be inserted.

14. To section 53 of the said Act the following ex-
 planation shall be added, namely:—

Amendment
to section
53.

“*Explanation.*—A person, whether residing in or out of Cochin, who acquires, after the 31st day of Karkadagam 1122, whether by sale, exchange or transfer, a capital asset in Cochin from a person residing out of Cochin shall, for the purposes of charging to tax the capital gain arising from such sale, exchange or transfer, be deemed to have a business connection, within the meaning of this section, with such person residing out of Cochin.”

15. In clause (d) of sub-section (1) of section 82 of the said Act, after the words “securities purchased there-
 with” the words “and of any Capital Gains arising from

Amendment
to section
82.

the sale, exchange or transfer of capital assets of the fund", shall be inserted.

Amendment
to section
97.

16. In section 97 of the said Act, after the words "deposits of an approved superannuation fund" the words "and any capital gains arising from the sale, exchange or transfer of capital assets of such fund" shall be inserted.

Amendment
to section
103.

17. In sub-section (1) of section 103 of the said Act the words "the income of any person or class of persons" shall be substituted for the words "the income of any class of persons."

Amendments
to Schedule
II and III.

18. For the existing Schedules II and III of the said Act the following shall be substituted:—

"SCHEDULE II

(See section 4)

RATES OF INCOME-TAX

A. In the case of every individual, Hindu undivided family, undivided marumakkathayam tarwad, trustee or trustees of a religious or charitable institution, unregistered firm and other association of persons not being a case to which paragraph B of this schedule applies—

	<i>Rate</i>
1. On the first Rs. 1,500 of total income	.. Nil.
2. On the next Rs. 3,500 of total income	.. Nine pies in the rupee.
3. On the next Rs. 5,000 of total income	.. 1 anna 6 pies in the rupee.
4. On the next Rs. 5,000 of total income	.. 2 annas 9 pies in the rupee.
5. On the balance of total income	.. 4 annas in the rupee

Provided that—

(i) no income-tax shall be payable on a total income which, before deduction of the allowance, if any, for earned income, does not exceed Rs. 2,000;

(ii) the income-tax payable shall in no case exceed half the amount by which the total income (before deduction of the said allowance, if any, for earned income) exceed Rs. 2,000;

(iii) the income-tax payable on the total income as reduced by the allowance for earned income shall not exceed either—

(a) sum bearing to half the amount by which the total income (before deduction of the allowance for earned income) exceeds Rs. 2,000 the same proportion as such reduced total income bears to the unreduced total income, or

(b) the income-tax payable on the income so reduced at the rates specified in this Schedule whichever is less.

B. In the case of every company and local authority, and in every case in which under the provisions of the Cochin Income-tax Act, VI of 1117, Income-tax is to be charged at the maximum rate—

	<i>Rate</i>
On the whole of total income	.. 4 annas in the rupee.

SCHEDULE III

(See section 77)

RATE OF SUPER-TAX

A. In the case of every individual, Hindu undivided family, undivided marumakkathayam tarwad, trustee or trustees of a religious or charitable institution, unregistered firm and other association of persons, not being a case to which paragraphs B and C of this Schedule apply—

	<i>Rate</i>
1. On the first Rs. 25,000 of total income	.. Nil.
2. On the next Rs. 10,000 of total income	.. Two annas in the rupee.
3. On the next Rs. 15,000 of total income	.. 3 annas in the rupee.
4. On the next Rs. 15,000 of total income	.. 4 annas in the rupee.
5. On the next Rs. 15,000 of total income	.. 5 annas in the rupee.
6. On the next Rs. 20,000 of total income	.. 6 annas in the rupee.
7. On the next Rs. 50,000 of total income	.. 7 annas in the rupee.
8. On the balance of total income	.. 8 annas in the rupee.

B. In the case of every local authority—

On the whole of total income	.. 1 anna 6 pies in the rupee.
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C. In the case of an association of persons being a Co-operative Society, for the time being registered under the Co-operative Societies Act, XXVI of 1113—

	<i>Rate</i>
1. On the first Rs. 25,000 of total income	.. Nil.
2. On the balance of total income	.. One anna six pies in the rupee.

D. In the case of every company—

On the whole of total income	.. One anna 6 pies in the rupee."
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**THE COCHIN VEHICLES TAXATION
(AMENDMENT) ACT**

(XXIII of 1122)

CONTENTS

Preamble

Sections :

1. Short title and commencement.
2. Substitution of new Schedule for Schedules I and II.

**THE COCHIN VEHICLES TAXATION
(AMENDMENT) ACT**

*Passed by His Highness the Maharaja of Cochin,
on the 29th day of Karkadagam 1122, corresponding
to the 14th day of August 1947.*

[Published in the Cochin Government Gazette Extraordinary,
dated 29th Karkadagam 1122]

Preamble.

WHEREAS it is expedient to further amend the Cochin Vehicles Taxation Act, XIII of 1121; It is hereby enacted as follows.—

**Short title
and com-
mencement.**

1. (1) This Act may be called the Cochin Vehicles Taxation (Amendment) Act XXIII of 1122.

(2) It shall come into force on the 1st day of Chingam 1123.

**Substitution
of new
Schedules for
Schedules I
and II.**

2. For Schedules I and II of the Cochin Vehicles Taxation Act, XIII of 1121, the following shall be substituted, namely.—

SCHEDULE I

Classes of Vehicles	Maximum Quarterly tax	
	For vehicles fitted with pneumatic tyres Rs.	For other vehicles Rs.
1. Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen,		
(a) Bicycles below 3½ horse power if not used for drawing a trailer or side-car ..	7 8 0	10 0 0
(b) Bicycles below 3½ horse power if used for drawing a trailer or side-car and bicycles of and above 3½ horse power whether used for drawing a trailer or side-car or not ..	10 0 0	12 8 0
(c) Tricycles ..	10 0 0	12 8 0
2. Invalid carriages ..	7 8 0	10 0 0
3. Goods vehicles		
(a) Goods vehicles not exceeding 20 cwt. in weight, laden ..	50 0 0	75 0 0
(b) Goods vehicles exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden ..	100 0 0	150 0 0
(c) Goods vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden ..	120 0 0	180 0 0
(d) Goods vehicles exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden ..	150 0 0	225 0 0
(e) Goods vehicles exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden ..	180 0 0	270 0 0
(f) Goods vehicles exceeding 85 cwt. but not exceeding 110 cwt. in weight, laden ..	220 0 0	330 0 0
(g) Goods vehicles exceeding 110 cwt. but not exceeding 150 cwt. in weight, laden ..	270 0 0	405 0 0
(h) Goods vehicles exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden ..	320 0 0	480 0 0
(i) Goods vehicles exceeding 180 cwt. in weight, laden ..	350 0 0	525 0 0
(j) Additional tax payable in respect of goods vehicles used for drawing trailers—		
(i) for each trailer not exceeding 20 cwt. in weight, laden ..	20 0 0	30 0 0
(ii) for each trailer exceeding 20 cwt. but not exceeding 60 cwt. in weight, laden ..	75 0 0	112 8 0
(iii) for each trailer exceeding 60 cwt. in weight, laden ..	150 0 0	225 0 0
Provided that two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.		
4. Motor vehicles plying for hire and used for the transport of passengers—		
(a) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry in all not more than five persons ..	80 0 0	120 0 0

SCHEDULE I—(cont.)

Classes of Vehicles	Maximum Quarterly tax	
	For vehicles fitted with pneumatic tyres	For other vehicles
	Rs.	Rs.
(b) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry more than five persons—for every person which the vehicle is so permitted to carry excluding the driver and the conductor ..	20 0 0	30 0 0
5. Motor vehicles not themselves constructed to carry any load (other than water, fuel accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment), used for haulage solely and weighing together with the largest number of trailers proposed to be drawn—		
(a) Not more than 80 cwt. laden ..	50 0 0	75 0 0
(b) More than 80 cwt. but not more than 120 cwt. laden ..	120 0 0	180 0 0
(c) More than 120 cwt. laden ..	270 0 0	405 0 0
6. Fire engines, fire tenders and road water sprinklers—		
(a) Not exceeding 20 cwt. in weight, laden ..	20 0 0	30 0 0
(b) Exceeding 20 cwt. but not exceeding 30 cwt. in weight, laden ..	30 0 0	45 0 0
(c) Exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden ..	40 0 0	60 0 0
(d) Exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden ..	50 0 0	75 0 0
(e) Exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden ..	60 0 0	90 0 0
(f) Exceeding 85 cwt. but not exceeding 110 cwt. in weight laden ..	75 0 0	112 8 0
(g) Exceeding 110 cwt. but not exceeding 150 cwt. in weight, laden ..	90 0 0	135 0 0
(h) Exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden ..	110 0 0	165 0 0
(i) Exceeding 180 cwt. in weight laden ..	120 0 0	180 0 0
(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire trailer pumps—		
(i) For each trailer exceeding 20 cwt. in weight laden ..	15 0 0	22 8 0
(ii) For each trailer exceeding 20 cwt. but not exceeding 30 cwt. in weight laden ..	20 0 0	30 0 0
(iii) For each trailer exceeding 30 cwt. but not exceeding 45 cwt. in weight laden ..	25 0 0	37 8 0
(iv) For each trailer exceeding 45 cwt. in weight laden ..	40 0 0	60 0 0

SCHEDULE I—(cont.)

Classes of Vehicles	Maximum quarterly tax	
	For vehicles fitted with pneumatic tyres Rs.	For other vehicles Rs.
7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—		
(a) Weighing not more than 15 cwt. unladen ..	17 8 0	25 0 0
(b) Weighing more than 15 cwt. but not more than 30 cwt. unladen ..	25 0 0	37 8 0
(c) Weighing more than 30 cwt. but not more than 45 cwt. unladen ..	32 8 0	50 0 0
(d) Weighing more than 45 cwt. but not more than 60 cwt. unladen ..	40 0 0	60 0 0
(e) Weighing more than 60 cwt. unladen ..	50 0 0	75 0 0
(f) Additional tax payable in respect of such vehicles used for drawing trailers—		
(i) for each trailer not exceeding one ton in weight, unladen ..	10 0 0	15 0 0
(ii) for each trailer exceeding one ton in weight, unladen ..	20 0 0	30 0 0

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

SCHEDULE II

Classes of Vehicles	Maximum tax for Vehicles fitted with Pneumatic Tyres		Maximum tax for other Vehicles	
	For a period not exceeding seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.	For a period not exceeding seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.
1. Motor cycles whether used for drawing a trailer or side car or not (including motor scooters and cycles with attachment for propelling the same by mechanical power) ..	2 0 0	5 0 0	3 0 0	8 0 0
2. Invalid carriages ..	1 4 0	3 12 0	1 12 0	5 0 0
3. Goods vehicles—				
(a) Goods vehicles not exceeding 20cwt.in weight, laden..	8 8 0	25 0 0	12 8 0	37 8 0
(b) Goods vehicles exceeding 20 cwt.but not exceeding 30 cwt. in weight, laden ..	16 12 0	50 0 0	25 0 0	75 0 0

SCHEDULE II—(cont.)

Classes of Vehicles	Maximum tax for Vehicles fitted with Pneumatic Tyres			Maximum tax for other Vehicles		
	For a period not exceed- ing seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.	For a period not exceed- ing seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.		
(c) Goods vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, laden ..	20 0 0	60 0 0	30 0 0	90 0 0		
(d) Goods vehicles exceeding 45 cwt. but not exceeding 60 cwt. in weight, laden ..	25 0 0	75 0 0	37 8 0	112 8 0		
(e) Goods vehicles exceeding 60 cwt. but not exceeding 85 cwt. in weight, laden ..	30 0 0	90 0 0	45 0 0	135 0 0		
(f) Goods vehicles exceeding 85 cwt. but not exceeding 110 cwt. in weight, laden ..	36 12 0	110 0 0	55 0 0	165 0 0		
(g) Goods vehicles exceeding 110 cwt. but not exceeding 150 cwt. in weight, laden ..	45 0 0	135 0 0	67 8 0	202 8 0		
(h) Goods vehicles exceeding 150 cwt. but not exceeding 180 cwt. in weight, laden ..	53 8 0	160 0 0	80 0 0	240 0 0		
(i) Goods vehicles exceeding 180 cwt. in weight, laden ..	58 8 0	175 0 0	87 8 0	262 8 0		
(j) Additional tax payable in respect of goods vehicles used for drawing trailers—						
(i) for each trailer not exceeding 20 cwt. in weight, laden ..	3 8 0	10 0 0	5 0 0	15 0 0		
(ii) for each trailer exceeding 20 cwt. but not exceeding 60 cwt. in weight, laden ..	12 8 0	37 8 0	18 12 0	56 4 0		
(iii) for each trailer exceeding 60 cwt. in weight, laden ..	25 0 0	75 0 0	37 8 0	112 8 0		

Provided two or more goods vehicles shall not be chargeable under this clause in respect of the same trailer.

4. Motor vehicles plying for hire and used for the transport of passengers—

SCHEDULE II—(cont.)

Classes of Vehicles	Maximum tax for Vehicles fitted with Pneumatic Tyres			Maximum tax for other Vehicles		
	For a period not exceed- ing seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.	For a period not exceed- ing seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.		
(a) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry in all not more than four persons	13 8 0	40 0 0	20 0 0	60 0 0		
(b) Vehicles in respect of which permits have been issued under the Cochin Motor Vehicles Act, VIII of 1116, to carry more than four persons—for every person which the vehicle is so permitted to carry ..	3 8 0	10 0 0	5 0 0	15 0 0		
5. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—						
(a) Weighing not more than 15 cwt. unladen ..	3 0 0	10 0 0	6 0 0	15 0 0		
(b) Weighing more than 15 cwt. but not more than 30 cwt. unladen ..	5 0 0	15 0 0	8 0 0	18 0 0		
(c) Weighing more than 30 cwt. but not more than 45 cwt. unladen ..	5 8 0	16 4 0	8 8 0	25 0 0		
(d) Weighing more than 45 cwt. but not more than 60 cwt. unladen ..	6 12 0	20 0 0	10 0 0	30 0 0		
(e) Weighing more than 60 cwt. unladen ..	8 8 0	25 0 0	12 8 0	37 8 0		
(f) Additional tax payable in respect of such vehicles used for drawing trailers—						
(1) For each trailer not exceeding one ton in weight unladen, and ..	2 0 0	5 0 0	3 0 0	8 0 0		

SCHEDULE II—(cont.)

Classes of Vehicles	Maximum tax for Vehicles fitted with Pneumatic Tyres		Maximum tax for other Vehicles	
	For a period not exceeding seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.	For a period not exceeding seven days Rs. A. P.	For a period exceeding 7 days but not exceeding thirty days Rs. A. P.
(2) For each trailer exceeding one ton in weight, unladen ..	4 0 0	10 0 0	5 0 0	15 0 0

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

THE COCHIN COURT FEES (AMENDMENT) ACT (XXIV of 1122)

CONTENTS

Preamble

Sections:

1. Short title and commencement.
2. Substitution of new Schedule for Schedule I.

THE COCHIN COURT FEES (AMENDMENT) ACT

*Passed by His Highness the Maharaja of Cochin,
on the 29th day of Karkadagam 1122, corresponding
to the 14th day of August 1947.*

[Published in the Cochin Government Gazette Extraordinary, dated 29th Karkadagam 1122]

Preamble. Whereas it is expedient further to amend the Cochin Court Fees Act, II of 1080; It is hereby enacted as follows:—

Short title and commencement. 1. This Act may be called the Cochin Court Fees (Amendment) Act XXIV of 1122 and shall come into force on the 1st day of Chingam 1123.

Substitution of a new schedule for Schedule I. 2. For Schedule I of the Cochin Court Fees Act, II of 1080, the following shall be substituted, namely.—

SCHEDULE I

Ad valorem fees

Number		Proper Fee
<p>1. Plaint or written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) presented to any Civil Court</p>	<p>When the amount or value of the subject-matter in dispute does not exceed five rupees ..</p>	<p>Six annas</p>
	<p>When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees ..</p>	<p>Six annas</p>
	<p>When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees ..</p>	<p>Twelve annas</p>
	<p>When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees ..</p>	<p>Five rupees</p>
	<p>When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees ..</p>	<p>Ten rupees</p>
<p>When such amount or value exceeds ten thousand rupees, for every five hundred rupees or part thereof, in excess of ten thousand rupees up to twenty thousand rupees ..</p>	<p>Fifteen rupees</p>	

SCHEDULE I—(cont.)

Ad valorem fees

Number		Proper Fee
	<p>When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees ..</p>	<p>Twenty rupees</p>
	<p>When such amount or value exceeds thirty thousand rupees for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees ..</p>	<p>Twenty rupees</p>
	<p>When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees ..</p>	<p>Twenty-five rupees</p>
	<p>Provided that the maximum fee leviable on a plaint or memorandum of appeal be three thousand rupees ..</p>	
	<p>1A. Plaint in a suit for possession under the Cochin Specific Relief Act, 1097, section 9 ..</p>	<p>An amount of one half the scale of fee prescribed in article 1 above</p>
	<p>2. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree ..</p>	<p>The fee leviable on the plaint or memorandum of appeal</p>
	<p>3. Application for review of judgment, if presented before the ninetieth day from the date of the decree ..</p>	<p>One-half of the fee leviable on the plaint or memorandum of appeal</p>

SCHEDULE I—(cont.)

Ad valorem fees

Number		Proper Fee
4. Copy or translation of a judgment, or of an order not being or having the force of a decree ..	<p>When such judgment or order is passed by any Civil Court other than the High Court—</p> <p>(a) If the amount or value of the subject-matter is fifty or less than fifty rupees</p> <p>(b) If such amount or value exceeds fifty rupees</p>	<p>Four annas</p> <p>Eight annas</p>
4A. Copy or translation of a judgment or Order of a Criminal Court	<p>When such judgment or order is passed by the High Court</p>	One rupee
5. Copy of a decree or of an order having the force of a decree ..	<p>When such decree or order is made by any Civil Court other than the High Court</p> <p>(a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees</p> <p>(b) If such amount or value exceeds fifty rupees.</p>	<p>Eight annas</p> <p>One rupee</p>
6. Copy of any document liable to stamp-duty under the Cochin Stamp Act, VI of 1083, when left by any party to a suit or proceeding in place of the original withdrawn ..	<p>When such decree or order is made by the High Court.</p> <p>(a) When the stamp duty chargeable on the original does not exceed eight annas</p> <p>(b) In any other case</p>	<p>Two rupees</p> <p>The amount of the duty chargeable on the original</p> <p>Eight annas</p>

SCHEDULE I—(cont.)

Ad valorem fees

Number		Proper Fee
7. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report, or the like taken out of any Civil or Criminal or Revenue Court or Office, or from the Office of the Diwan or of a Peishkar ..	For every three hundred and sixty words or fraction of three hundred and sixty words	Eight annas
8. Application to the High Court for the exercise of its revisional jurisdiction under section 95 of the Cochin Code of Civil Procedure, XXIX of 1111. ..	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees. When such amount or value exceeds twenty-five rupees	Two rupees The fee leviable on a memorandum of appeal
9. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees Provided that when, after the grant of a certificate under the Cochin Succession Certificate Act, 1095, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant	One per centum on such amount or value.

SCHEDULE I—(cont.)

Number	Proper Fee
<p>10. Certificate under the Cochin Succession Certificate Act, 1095</p>	<p>One per centum on the amount or value of any debt or security specified in the certificate under section 7 of the Act, and one per centum on the amount or value of any debt or security to which the certificate if extended under section 9 of the Act.</p> <p><i>Note.</i>— (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>

SCHEDULE 1—(cont.)

*Table of rates of ad valorem fees leviable on the
institution of suits*

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
..	5	0	6	0
5	10	0	12	0
10	15	1	2	0
15	20	1	8	0
20	25	1	14	0
25	30	2	4	0
30	35	2	10	0
35	40	3	0	0
40	45	3	6	0
45	50	3	12	0
50	55	4	2	0
55	60	4	8	0
60	65	4	14	0
65	70	5	4	0
70	75	5	10	0
75	80	6	0	0
80	85	6	6	0
85	90	6	12	0
90	95	7	2	0
95	100	7	8	0
100	110	8	4	0
110	120	9	0	0
120	130	9	12	0
130	140	10	8	0
140	150	11	4	0
150	160	12	0	0
160	170	12	12	0
170	180	13	8	0
180	190	14	4	0
190	200	15	0	0
200	210	15	12	0
210	220	16	8	0
220	230	17	4	0
230	240	18	0	0
240	250	18	12	0
250	260	19	8	0
260	270	20	4	0
270	280	21	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
280	290	21	12	0
290	300	22	8	0
300	310	23	4	0
310	320	24	0	0
320	330	24	12	0
330	340	25	8	0
340	350	26	4	0
350	360	27	0	0
360	370	27	12	0
370	380	28	8	0
380	390	29	4	0
390	400	30	0	0
400	410	30	12	0
410	420	31	8	0
420	430	32	4	0
430	440	33	0	0
440	450	33	12	0
450	460	34	8	0
460	470	35	4	0
470	480	36	0	0
480	490	36	12	0
490	500	37	8	0
500	510	38	4	0
510	520	39	0	0
520	530	39	12	0
530	540	40	8	0
540	550	41	4	0
550	560	42	0	0
560	570	42	12	0
570	580	43	8	0
580	590	44	4	0
590	600	45	0	0
600	610	45	12	0
610	620	46	8	0
620	630	47	4	0
630	640	48	0	0
640	650	48	12	0
650	660	49	8	0
660	670	50	4	0
670	680	51	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
680	690	51	12	0
690	700	52	8	0
700	710	53	4	0
710	720	54	0	0
720	730	54	12	0
730	740	55	8	0
740	750	56	4	0
750	760	57	0	0
760	770	57	12	0
770	780	58	8	0
780	790	59	4	0
790	800	60	0	0
800	810	60	12	0
810	820	61	8	0
820	830	62	4	0
830	840	63	0	0
840	850	63	12	0
850	860	64	8	0
860	870	65	4	0
870	880	66	0	0
880	890	66	12	0
890	900	67	8	0
900	910	68	4	0
910	920	69	0	0
920	930	69	12	0
930	940	70	8	0
940	950	71	4	0
950	960	72	0	0
960	970	72	12	0
970	980	73	8	0
980	990	74	4	0
990	1,000	75	0	0
1,000	1,100	80	0	0
1,100	1,200	85	0	0
1,200	1,300	90	0	0
1,300	1,400	95	0	0
1,400	1,500	100	0	0
1,500	1,600	105	0	0
1,600	1,700	110	0	0
1,700	1,800	115	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
1,800	1,900	120	0	0
1,900	2,000	125	0	0
2,000	2,100	130	0	0
2,100	2,200	135	0	0
2,200	2,300	140	0	0
2,300	2,400	145	0	0
2,400	2,500	150	0	0
2,500	2,600	155	0	0
2,600	2,700	160	0	0
2,700	2,800	165	0	0
2,800	2,900	170	0	0
2,900	3,000	175	0	0
3,000	3,100	180	0	0
3,100	3,200	185	0	0
3,200	3,300	190	0	0
3,300	3,400	195	0	0
3,400	3,500	200	0	0
3,500	3,600	205	0	0
3,600	3,700	210	0	0
3,700	3,800	215	0	0
3,800	3,900	220	0	0
3,900	4,000	225	0	0
4,000	4,100	230	0	0
4,100	4,200	235	0	0
4,200	4,300	240	0	0
4,300	4,400	245	0	0
4,400	4,500	250	0	0
4,500	4,600	255	0	0
4,600	4,700	260	0	0
4,700	4,800	265	0	0
4,800	4,900	270	0	0
4,900	5,000	275	0	0
5,000	5,250	285	0	0
5,250	5,500	295	0	0
5,500	5,750	305	0	0
5,750	6,000	315	0	0
6,000	6,250	325	0	0
6,250	6,500	335	0	0
6,500	6,750	345	0	0
6,750	7,000	355	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
7,000	7,250	365	0	0
7,250	7,500	375	0	0
7,500	7,750	385	0	0
7,750	8,000	395	0	0
8,000	8,250	405	0	0
8,250	8,500	415	0	0
8,500	8,750	425	0	0
8,750	9,000	435	0	0
9,000	9,250	445	0	0
9,250	9,500	455	0	0
9,500	9,750	465	0	0
9,750	10,000	475	0	0
10,000	10,500	490	0	0
10,500	11,000	505	0	0
11,000	11,500	520	0	0
11,500	12,000	535	0	0
12,000	12,500	550	0	0
12,500	13,000	565	0	0
13,000	13,500	580	0	0
13,500	14,000	595	0	0
14,000	14,500	610	0	0
14,500	15,000	625	0	0
15,000	15,500	640	0	0
15,500	16,000	655	0	0
16,000	16,500	670	0	0
16,500	17,000	685	0	0
17,000	17,500	700	0	0
17,500	18,000	715	0	0
18,000	18,500	730	0	0
18,500	19,000	745	0	0
19,000	19,500	760	0	0
19,500	20,000	775	0	0
20,000	21,000	795	0	0
21,000	22,000	815	0	0
22,000	23,000	835	0	0
23,000	24,000	855	0	0
24,000	25,000	875	0	0
25,000	26,000	895	0	0
26,000	27,000	915	0	0
27,000	28,000	935	0	0

SCHEDULE I—(cont.)

Table of rates ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
28,000	29,000	955	0	0
29,000	30,000	975	0	0
30,000	32,000	995	0	0
32,000	34,000	1,015	0	0
34,000	36,000	1,035	0	0
36,000	38,000	1,055	0	0
38,000	40,000	1,075	0	0
40,000	42,000	1,095	0	0
42,000	44,000	1,115	0	0
44,000	46,000	1,135	0	0
46,000	48,000	1,155	0	0
48,000	50,000	1,175	0	0
50,000	55,000	1,200	0	0
55,000	60,000	1,225	0	0
60,000	65,000	1,250	0	0
65,000	70,000	1,275	0	0
70,000	75,000	1,300	0	0
75,000	80,000	1,325	0	0
80,000	85,000	1,350	0	0
85,000	90,000	1,375	0	0
90,000	95,000	1,400	0	0
95,000	1,00,000	1,425	0	0
1,00,000	1,05,000	1,450	0	0
1,05,000	1,10,000	1,475	0	0
1,10,000	1,15,000	1,500	0	0
1,15,000	1,20,000	1,525	0	0
1,20,000	1,25,000	1,550	0	0
1,25,000	1,30,000	1,575	0	0
1,30,000	1,35,000	1,600	0	0
1,35,000	1,40,000	1,625	0	0
1,40,000	1,45,000	1,650	0	0
1,45,000	1,50,000	1,675	0	0
1,50,000	1,55,000	1,700	0	0
1,55,000	1,60,000	1,725	0	0
1,60,000	1,65,000	1,750	0	0
1,65,000	1,70,000	1,775	0	0
1,70,000	1,75,000	1,800	0	0
1,75,000	1,80,000	1,825	0	0
1,80,000	1,85,000	1,850	0	0
1,85,000	1,90,000	1,875	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.—(cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
1,90,000	1,95,000	1,900	0	0
1,95,000	2,00,000	1,925	0	0
2,00,000	2,05,000	1,950	0	0
2,05,000	2,10,000	1,975	0	0
2,10,000	2,15,000	2,000	0	0
2,15,000	2,20,000	2,025	0	0
2,20,000	2,25,000	2,050	0	0
2,25,000	2,30,000	2,075	0	0
2,30,000	2,35,000	2,100	0	0
2,35,000	2,40,000	2,125	0	0
2,40,000	2,45,000	2,150	0	0
2,45,000	2,50,000	2,175	0	0
2,50,000	2,55,000	2,200	0	0
2,55,000	2,60,000	2,225	0	0
2,60,000	2,65,000	2,250	0	0
2,65,000	2,70,000	2,275	0	0
2,70,000	2,75,000	2,300	0	0
2,75,000	2,80,000	2,325	0	0
2,80,000	2,85,000	2,350	0	0
2,85,000	2,90,000	2,375	0	0
2,90,000	2,95,000	2,400	0	0
2,95,000	3,00,000	2,425	0	0
3,00,000	3,05,000	2,450	0	0
3,05,000	3,10,000	2,475	0	0
3,10,000	3,15,000	2,500	0	0
3,15,000	3,20,000	2,525	0	0
3,20,000	3,25,000	2,550	0	0
3,25,000	3,30,000	2,575	0	0
3,30,000	3,35,000	2,600	0	0
3,35,000	3,40,000	2,625	0	0
3,40,000	3,45,000	2,650	0	0
3,45,000	3,50,000	2,675	0	0
3,50,000	3,55,000	2,700	0	0
3,55,000	3,60,000	2,725	0	0
3,60,000	3,65,000	2,750	0	0
3,65,000	3,70,000	2,775	0	0
3,70,000	3,75,000	2,800	0	0
3,75,000	3,80,000	2,825	0	0
3,80,000	3,85,000	2,850	0	0
3,85,000	3,90,000	2,875	0	0

SCHEDULE I—(cont.)

Table of rates of ad valorem fees, &c.— (cont.)

When the amount or value of the subject- matter exceeds Rs.	But does not exceed Rs.	Proper Fee		
		Rs.	A.	P.
3,90,000	3,95,000	2,900	0	0
3,95,000	4,00,000	2,925	0	0
4,00,000	4,05,000	2,950	0	0
4,05,000	4,10,000	2,975	0	0
4,10,000		3,000	0	0

APPENDIX I

NOTIFICATION

The Foreign Exchange Regulation Act, VII of 1947 passed by the Government of India which has been made applicable to Cochin State by Proclamation, XIX of 1122 is republished for general information.—

THE FOREIGN EXCHANGE REGULATION ACT**ACT No. VII OF 1947**

An Act to regulate certain payments, dealings in foreign exchange and securities and the import and export of currency and bullion.

WHEREAS it is expedient in the economic and financial interests of India to provide for the regulation of certain payments, dealings in foreign exchange and securities and the import and export of currency and bullion ;

It is hereby enacted as follows:—

Short title,
extent, com-
mencement
and duration.

1. (1) This Act may be called the Foreign Exchange Regulation Act, 1947.

(2) It extends to the whole of British India, and applies also to British subjects and servants of the Crown in any part of India, and to British subjects who are domiciled in any part of India wherever they may be.

(3) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint in this behalf.

(4) It shall remain in force for five years only, but the Central Government may, by notification in the official Gazette, direct that it shall remain in force for a further period not exceeding three years.

Interpre-
tation.

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) "authorised dealer" means a person for the time being authorised under section 3 to deal in foreign exchange ;

(b) "currency" includes all coins, currency notes, bank notes, postal notes, money orders, cheques, drafts, traveller's cheques, letters of credit, bills of exchange and promissory notes ;

(c) "foreign currency" means any currency other than Indian currency ;

(d) "foreign exchange" means foreign currency and includes all deposits, credits and balances payable in any foreign currency, and any drafts, traveller's cheques, letters of credit and bills of exchange, expressed or drawn in Indian currency but payable in any foreign currency;

(e) "foreign security" means any security issued elsewhere than in India, and any security the principal of or interest on which is payable in any foreign currency or elsewhere than in India;

(f) "gold" includes gold in the form of coin, whether legal tender or not, or in the form of bullion or ingot, whether refined or not;

(g) "Indian currency" means currency which is expressed or drawn in Indian rupees;

(h) "owner", in relation to any security, includes any person who has power to sell or transfer the security, or who has the custody thereof or who receives, whether on his own behalf or on behalf of any other person, dividends or interest thereon, and who has any interest therein, and in a case where any security is held on any trust or dividends or interest thereon are paid into a trust fund, also includes any trustee or any person entitled to enforce the performance of the trust or to revoke or vary, with or without the consent of any other person, the trust or any terms thereof, or to control the investment of the trust moneys;

(i) "prescribed" means prescribed by rules made under this Act;

(j) "Reserve Bank" means the Reserve Bank of India;

(k) "security" means shares, stocks, bonds, debentures, debenture stock and Government securities; as defined in the Indian Securities Act, 1920, deposit receipts X of 1920. in respect of deposits of securities, and units or sub-units of unit trusts, but does not include bills of exchange or promissory notes other than Government promissory notes;

(l) "silver" means silver bullion or ingot, silver sheets and plates which have undergone no process of manufacture subsequent to rolling and uncurrent silver coin which is not legal tender in India or elsewhere;

(m) "transfer" includes, in relation to any security, transfer by way of loan or security.

**Authorised
dealers in
foreign
exchange.**

3. (1) The Reserve Bank may, on application made to it in this behalf, authorise any person to deal in foreign exchange.

(2) An authorisation under this section—

(i) may authorise dealings in all foreign currencies or may be restricted to authorising dealings in specified foreign currencies only;

(ii) may authorise transactions of all descriptions in foreign currencies or may be restricted to authorising specified transactions only;

(iii) may be granted to be effective for a specified period, or within specified amounts, and may in all cases be revoked for reasons appearing to it sufficient by the Reserve Bank.

(3) An authorised dealer shall in all his dealings in foreign exchange comply with such general or special directions or instructions as the Reserve Bank may from time to time think fit to give, and, except with the previous permission of the Reserve Bank, an authorised dealer shall not engage in any transaction involving any foreign exchange which is not in conformity with the terms of his authorisation under this section.

(4) An authorised dealer shall, before undertaking any transaction in foreign exchange on behalf of any person, require that person to make such declarations and to give such information as will reasonably satisfy him that the transaction will not involve, and is not designed for the purpose of, any contravention or evasion of the provisions of this Act or of any rules, directions or orders made thereunder, and where the said person refuses to comply with any such requirement or makes only unsatisfactory compliance therewith, the authorised dealer shall refuse to undertake the transaction and shall, if he has reason to believe that any such contravention or evasion as aforesaid is contemplated by the person, report the matter to the Reserve Bank.

**Restrictions
on dealing
in foreign
exchange.**

4. (1) Except with the previous general or special permission of the Reserve Bank, no person other than an authorised dealer shall in British India, and no person resident in British India other than an authorised dealer shall outside British India buy or borrow from, or sell or lend to, or exchange with, any person not being an authorised dealer, any foreign exchange.

(2) Except with the previous general or special permission of the Reserve Bank, no person whether an authorised dealer or otherwise, shall enter into any transaction which provides for the conversion of Indian currency into foreign currency or foreign currency into Indian currency at rates of exchange other than the rates for the time being authorised by the Reserve Bank.

(3) Where any foreign exchange is acquired by any person other than an authorised dealer for any particular purpose or where any person has been permitted conditionally to acquire foreign exchange, the said person shall not use the foreign exchange so acquired otherwise than for that purpose or, as the case may be, fail to comply with any condition to which the permission granted to him is subject, and where any foreign exchange so acquired cannot be so used or, as the case may be, the conditions cannot be complied with, the said person shall without delay sell the foreign exchange to an authorised dealer.

(4) Nothing in this section shall be deemed to prevent a person from buying from any post office, in accordance with any law or rules made thereunder for the time being in force, any foreign exchange in the form of postal orders or money orders.

5. (1) Save as may be provided in and in accordance with any general or special exemption from the provisions of this sub-section which may be granted conditionally or unconditionally by the Reserve Bank, no person in, or resident in, British India shall—

Restrictions
on payments.

(a) make any payment to or for the credit of any person resident outside India;

(b) draw, issue or negotiate any bill of exchange or promissory note or acknowledge any debt, to that a right (whether actual or contingent) to receive a payment is created or transferred in favour of any person resident outside India;

(c) make any payment to or for the credit of any person by order or on behalf of any person resident outside India;

(d) place any sum to the credit of any person resident outside India;

(e) make any payment to or for the credit of any person as consideration for or any association with—

(i) the receipt by any person of a payment or the acquisition by any person property outside India;

(ii) the creation or transfer in favour of any person of a right whether actual or contingent to receive a payment or acquire property outside India ;

(f) draw, issue or negotiate any bill of exchange or promissory note, transfer any security or acknowledge any debt, so that a right (whether actual or contingent) to receive a payment is created or transferred in favour of any person as consideration for or in association with any matter referred to in clause (e).

(2) Nothing in sub-section (1) shall render unlawful—

(a) the making of any payment already authorised, either with foreign exchange obtained from an authorised dealer under section 4 or with foreign exchange retained by a person in pursuance of an authorisation granted by the Reserve Bank ;

(b) the making of any payment with foreign exchange received by way of salary or payment for services not arising from business in, or anything done while in India.

(3) Nothing in this section shall restrict the doing by any person of anything within the scope of any authorisation or exemption granted under this Act.

(4) For the purposes of this section, "security" also includes coupons or warrants representing dividends or interest and life or endowment insurance policies.

**Blocked
accounts.**

6. (1) Where an exemption from the provisions of section 5 is granted by the Reserve Bank in respect of payment of any sum to any person resident outside India and the exemption is made subject to the condition that the payment is made to a blocked account—

(a) the payment shall be made to a blocked account in the name of that person in such manner as the Reserve Bank may by general or special order direct; and

(b) the crediting of that sum to that account shall, to the extent of the sum credited, be a good discharge to the person making the payment.

(2) No sum standing at the credit of a blocked account shall be drawn on except in accordance with any general or special permission which may be granted conditionally or otherwise by the Reserve Bank.

(3) In this section "blocked account" means an account opened as a blocked account at any office or branch in British India of a bank authorised in this behalf by the

Reserve Bank, or an account blocked, whether before or after the commencement of this Act, by order of the Reserve Bank.

7. (1) Where in the opinion of the Central Government it is necessary or expedient to regulate payments due to persons resident in any territory, the Central Government may, by notification in the official Gazette, direct that such payments or any class of such payments shall be made only into an account (hereinafter referred to as a special account) to be maintained for the purpose by the Reserve Bank or an authorised dealer specially authorised by the Reserve Bank in this behalf. **Special accounts.**

(2) The credit of a sum to a special account shall, to the extent of the sum credited, be a good discharge to the person making the payment:

Provided that where the liability of the person making the payment is to make the payment in foreign currency, the extent of the discharge shall be ascertained by converting the amount paid into that currency at such rate of exchange as is for the time being fixed or authorised by the Reserve Bank.

(3) The sum standing to the credit of any special account shall from time to time be applied—

(a) where any agreement is entered into between the Central Government and the Government of the territory to which the aforesaid notification relates for the regulation of payments between persons resident in British India and in that territory, in such manner as the Reserve Bank, having regard to the provisions of such agreement, may direct, or

(b) where no such agreement is entered into, for the purpose of paying wholly or partly, and in such order of preference and at such times as the Central Government may direct, debts due from the persons resident in the said territory to persons resident in British India or in such other territories as the Central Government may by order specify in this behalf.

8. (1) The Central Government may, by notification in the official Gazette, order that, subject to such exemptions, if any, as may be contained in the notification, no person shall, except with the general or special permission of the Reserve Bank and on payment of the fee, if any, prescribed bring or send into British India any gold or **Restrictions on import and export of certain currency and bullion.**

silver or any currency notes or bank notes or coin whether Indian or foreign.

(2) No person shall, except with the general or special permission of the Reserve Bank or the written permission of a person authorised in this behalf by the Reserve Bank, take or send out of British India any gold, jewellery or precious stones, or Indian currency notes, bank notes or coin or foreign exchange other than foreign exchange obtained from an authorised dealer.

VIII of 1878

(3) The restrictions imposed by sub-sections (1) and (2) shall be deemed to have been imposed under section 19 of the Sea Customs Act, 1878, without prejudice to the provisions of section 23 of this Act, and all the provisions of that Act shall have effect accordingly.

Acquisition
by Central
Government
of foreign
exchange.

9. The Central Government may, by notification in the official Gazette, order every person in, or resident in, British India—

(a) who owns such foreign exchange as may be specified in the notification, to offer it, or cause it to be offered for sale to the Reserve Bank on behalf of the Central Government or to such person as the Reserve Bank may authorise for the purpose, at such price as the Central Government may fix, being a price which is in the opinion of the Central Government not less than the market rate of the foreign exchange when it is offered for sale;

(b) who is entitled to assign any right to receive such foreign exchange as may be specified in the notification, to transfer that right to the Reserve Bank on behalf of the Central Government on payment of such consideration therefor as the Central Government may fix:

Provided that the Central Government may by the said notification or another order exempt any persons or class of persons from the operation of such order:

Provided further that nothing in this section shall apply to any foreign exchange acquired by a person from an authorised dealer and retained by him with the permission of the Reserve Bank for any purpose.

Duty of persons entitled to receive foreign exchange, etc.

10. (1) No person who has a right to receive any foreign exchange or to receive from a person resident outside India a payment in rupees shall, except with the

general or special permission of the Reserve Bank, do or refrain from doing any act with intent to secure—

(a) that the receipt by him of the whole or part of that foreign exchange or payment is delayed, or

(b) that the foreign exchange or payment ceases in whole or in part to be receivable by him.

(2) Where a person has failed to comply with the requirements of sub-section (1) in relation to any foreign exchange or payment in rupees, the Reserve Bank may give to him such directions as appear to be expedient for the purpose of securing the receipt of the foreign exchange or payment as the case may be.

11. The Central Government may, by notification in the official Gazette, impose such conditions as it thinks necessary or expedient on the use or disposal of or dealings in gold and silver prior to, or at the time of, import into British India.

Power to regulate the uses, etc., of imported gold and silver.

12. (1) The Central Government may, by notification in the official Gazette, prohibit the export of any goods or class of goods specified in the notification from British India directly or indirectly to any place so specified unless a declaration supported by such evidence as may be prescribed or so specified, is furnished by the exporter to the prescribed authority that the amount representing the full export value of the goods has been, or will within the prescribed period be, paid in the prescribed manner.

Payment for exported goods.

(2) Where any export of goods has been made to which a notification under sub-section (1) applies, no person entitled to sell, or procure the sale of, the said goods shall except with the permission of the Reserve Bank, do or refrain from doing any act with intent to secure that—

(a) the sale of the goods is delayed to an extent which is unreasonable having regard to the ordinary course of trade, or

(b) payment for the goods is made otherwise than in the prescribed manner or does not represent the full amount payable by the foreign buyer in respect of the goods, subject to such deductions, if any, as may be allowed by the Reserve Bank, or is delayed to such extent as aforesaid:

Provided that no proceedings in respect of any contravention of this sub-section shall be instituted unless

the prescribed period has expired and payment for the goods representing the full amount as aforesaid has not been made in the prescribed manner:

(3) Where in relation to any such goods the said period has expired and the goods have not been sold and payment therefor has not been made as aforesaid, the Reserve Bank may give to any person entitled to sell the goods or to procure the sale thereof, such directions as appear to it to be expedient for the purpose of securing the sale of the goods and payment therefor as aforesaid, and without prejudice to the generality of the foregoing provision, may direct that the goods shall be assigned to the Central Government or to a person specified in the directions.

(4) Where any goods are assigned in accordance with sub-section (3), the Central Government shall pay to the person assigning them such sum in consideration of the net sum recovered by or on behalf of the Central Government in respect of the goods as may be determined by the Central Government.

(5) Where in relation to any such goods the value as stated in the invoice is less than the amount which in the opinion of the Reserve Bank represents the full export value of those goods, the Reserve Bank may issue an order, requiring the person holding the shipping document to retain possession thereof until such time as the exporter of the goods has made arrangements for the Reserve Bank or a person authorised by the Reserve Bank to receive on behalf of the exporter payment in the prescribed manner of an amount which represents in the opinion of the Reserve Bank the full export value of the goods.

(6) For the purpose of ensuring compliance with the provisions of this section and any orders or directions made thereunder, the Reserve Bank may require any person making any export of goods to which a notification under sub-section (1) applies to exhibit contracts with his foreign buyer or other evidence to show that the full amount payable by the said buyer in respect of the goods has been, or will within the prescribed period be, paid in the prescribed manner.

13. (1) No person shall, except with the general or special permission of the Reserve Bank,—

(a) take or send any security to any place outside India;

(b) transfer any security or create or transfer any interest in a security to or in favour of a person resident outside India;

(c) transfer any security from a register in British India to a register outside India or do any act which is calculated to secure, or forms part of a series of acts which together are calculated to secure, the substitution for any security which is either in, or registered in, British India, of any security which is either outside or registered outside India;

(d) issue, whether in British India or elsewhere, any security which is registered or to be registered in British India, to a person resident outside India.

(2) Where the holder of a security is a nominee, neither he nor any person through whose agency the exercise of all or any of the holder's rights in respect of the security is controlled shall, except with the general or special permission of the Reserve Bank, do any act whereby he recognises or gives effect to the substitution of another person as the person from whom he directly receives instructions, unless both the persons previously instructing him and the person substituted for that person were, immediately before the substitution, resident in India.

(3) The Reserve Bank may, for the purpose of securing that the provisions of this section are not evaded, require that the person transferring any security and the person to whom such security is transferred shall subscribe to a declaration that the transferee is not resident outside India.

(4) Notwithstanding anything contained in any other law, no person shall, except with the permission of the Reserve Bank,—

(a) enter any transfer of securities in any register or book in which securities are registered or inscribed if he has any ground for suspecting that the transfer involves any contravention of the provisions of this section, or

(b) enter in any such register or book, in respect of any security, whether in connection with the issue or transfer of the security or otherwise, an address outside India except by way of substitution for any such address in the same country or for the purpose of any transaction for which permission has been granted under this section with knowledge that it involves entry of the said address.

(5) For the purposes of this section—

(a) "holder" in relation to a bearer security means the person having physical custody of the security; provided that, where a bearer security is deposited with any person in a locked or sealed receptacle from which the person with whom it is deposited is not entitled to remove it without the authority of some other person, that other person shall be deemed to be the holder of the security;

(b) "nominee" means a holder of any security (including a bearer security) or any coupon representing dividends or interest who, as respects the exercise of any rights in respect of the security or coupon, is not entitled to exercise those rights except in accordance with instructions given by some other person, and a person holding a security or coupon as a nominee shall be deemed to act as nominee for the person who is entitled to give instructions either directly or through the agency of one or more persons, as to the exercise by the holder of the security or coupon of any rights in respect thereof and is not, in so doing, himself under a duty to comply with instructions given by some other person;

(c) "security" also includes coupons or warrants representing dividends or interest, and life or endowment insurance policies.

Custody of securities.

14. (1) The Central Government may, by notification in the official Gazette, order every person by whom or on whose behalf a security or document of title to a security specified in the order is held in British India to cause the said security or document of title to be kept in the custody of an authorised depository named in the order:

Provided that the Reserve Bank may by order in writing permit any such security to be withdrawn from the custody of the authorised depository subject to such conditions as may be specified in the order.

(2) No authorised depository may part with any security covered by an order under sub-section (1) without

the general or special permission of the Reserve Bank except to, or to the order of, another authorised depository.

(3) Except with the general or special permission of the Reserve Bank, no authorised depository shall—

(a) accept or part with any security covered by an order under sub-section (1) whereby the security is transferred into the name of a person resident outside India, or

(b) do any act whereby he recognises or gives effect to the substitution of another person as the person from whom he directly receives instructions relating to such security unless the person previously so instructing him and the person substituted for that person were immediately before the substitution resident in India.

(4) Except with the general or special permission of the Reserve Bank, no person shall buy, sell or transfer any security, or document of title to a security, covered by an order under sub-section (1) unless such security or document of title has been deposited in accordance with the order.

(5) Except with the general or special permission of the Reserve Bank, no capital moneys, interest or dividends in respect of any security covered by an order under sub-section (1) shall be paid in British India except to or to the order of the authorised depository having the custody of the security.

(6) For the purposes of this section,—

(a) “authorised depository” means a person notified by the Central Government to be entitled to accept the custody of securities and documents of title to securities, and

(b) “security” shall include coupons.

15. The Central Government may, by notification in the official Gazette, order that except with the general or special permission of the Reserve Bank no person shall in British India issue any bearer security or coupon or so alter any document that it becomes a bearer security or coupon.

Restrictions on issue of bearer securities.

16. (1) Subject to any exemptions that may be contained in the notification, the Central Government may, if it is of opinion that it is expedient so to do for the

Acquisition by Central Government of foreign securities.

purpose of strengthening its foreign exchange position by notification in the official Gazette,—

(a) order the transfer to itself of any foreign securities specified in the notification at a price so specified, being a price which is, in the opinion of the Central Government not less than the market value of the securities on the date of the notification, or

(b) direct the owner of any foreign securities specified, in the notification to sell or procure the sale of the securities and thereafter to offer or cause to be offered the net foreign exchange proceeds of the sale to the Reserve Bank on behalf of the Central Government or to such person as the Reserve Bank may authorise for the purpose, at such price as the Central Government may fix, being a price which is in the opinion of the Central Government not less than the market rate of the foreign exchange when it is offered for sale.

(2) On the issue of a notification under clause (a) of sub-section (1),—

(a) the securities to which the notification relates shall forthwith vest in the Central Government free from any mortgage, pledge or charge, and the Central Government may deal with them in such manner as it thinks fit;

(b) the owner of any of the securities to which the notification relates and any person who is responsible for keeping any registers or books in which any of those securities are registered or inscribed, or who is otherwise concerned with the registration or inscription of any of those securities, shall do all such things as are necessary or as the Central Government or the Reserve Bank may order to be done, for the purpose of securing that—

(i) the securities and any documents of title relating thereto are delivered to the Central Government and, in the case of registered or inscribed securities, that the securities are registered or inscribed in the name of the Central Government or of such nominee of the Central Government as it may specify, and

(ii) any dividends or interest on those securities becoming payable on or after the date of the issue of the notification are paid to the Central Government or its nominee as aforesaid and where in the case of any security payable to bearer which is delivered in pursuance of the

said notification, any coupons representing any such dividends or interest are not delivered with the security, such reduction in the price payable therefor shall be made as the Central Government thinks fit:

Provided that where the price specified in the notification in relation to any security is ex-dividend or ex-interest, this sub-clause shall not apply to that dividend or interest or to any coupon representing it.

(3) A certificate signed by any person authorised in this behalf by the Central Government that any specified securities are securities transferred to the Central Government under this section shall be treated by all persons concerned as conclusive evidence that the securities have been so transferred.

17. (1) No person resident in British India shall, except with the general or special permission of the Reserve Bank, settle any property, otherwise than by will, upon any trust under which a person who at the time of the settlement is resident outside India, elsewhere than in territories notified in this behalf by the Reserve Bank, will have an interest in the property, or exercise, other than by will, any power for payment in favour of a person who at the time of the exercise of the power is resident outside India elsewhere than in such notified territories. Restriction on settlement.

(2) A settlement or power as aforesaid shall not be invalid except in so far as it confers any right or benefit on any person who at the time of the settlement or the exercise of the power is resident outside India, elsewhere than in territories notified by the Reserve Bank.

18. (1) Except with the general or special permission of the Reserve Bank, no person resident in British India shall do any act whereby a company, which is controlled by persons resident in India or the United Kingdom ceases to be so controlled. Certain provisions as to companies.

(2) Except with the general or special permission of the Reserve Bank, no person resident in British India shall lend any money either to any company (other than a banking company) which is controlled, whether directly or indirectly, by persons resident outside India elsewhere than in the United Kingdom or territories notified in this behalf by the Reserve Bank, or to any such person.

Power to call
for infor-
mation.

19. (1) The Central Government may, at any time by notification in the official Gazette, direct owners, subject to such exceptions, if any, as may be specified in the notification, of such foreign exchange or foreign securities as may be so specified, to make a return thereof to the Reserve Bank within such period, and giving such particulars, as may be so specified.

(2) The Central Government may by order in writing require any person to furnish it or any person specified in the order with any information, book or other document in his possession, being information, book or document which the Central Government considers it necessary or expedient to obtain and examine for the purposes of this Act.

(3) If on a representation in writing made by a person authorised in this behalf by the Central Government or the Reserve Bank, a District Magistrate, Sub-Divisional Magistrate, Presidency Magistrate or Magistrate of the first class has reason to believe that a contravention of any of the provisions of this Act has been, or is being or is about to be committed in any place, he may by warrant authorise any police officer not below the rank of sub-inspector.—

(a) to enter and search any place in the manner specified in the warrant; and

(b) seize any books or other documents found in or on such place which should have been produced in compliance with a requisition issued under sub-section (2) or which the police officer has reason to believe to contain the information required to be furnished under that sub-section.

Explanation.—In this sub-section, “place” includes a house, building, tent, vehicle, vessel or aircraft.

XI of 1922.

(4) The provisions of sub-sections (1), (2) and (3) of section 54 of the Indian Income-tax Act, 1922, shall apply in relation to information obtained under sub-section (2) of this section as they apply to the particulars referred to in that section, and for the purposes of such application.—

(a) the said sub-section (3) shall be construed as if in clause (a) thereof there was included reference to a prosecution for an offence under section 23 of this Act, and

(b) persons to whom any information is required to be furnished under an order made under sub-section (2) of this section shall be deemed to be public servants within the meaning of that section.

20. (1) For the purposes of this Act and of any rules, directions or orders made thereunder—

Supple-
mental
provision.

(a) until the Reserve Bank by general or special order otherwise directs, any person who has at any time after the commencement of this Act been resident in India shall be treated as still being resident in India and if such direction is given in relation to any such person the Reserve Bank may by the same or a subsequent direction, declare the territory in which he shall be treated as being resident ;

(b) in the case of any person to whom clause (a) does not apply the Reserve Bank may by general or special order declare the territory in which he shall be treated as being resident ;

(c) in the case of any person resident in British India who leaves India, the Reserve Bank may give a direction to any Bank that until the direction is revoked, any sum from time to time standing to the credit of that person and any security held on his behalf at any office or branch of that Bank in British India specified in the direction, shall not be dealt with except with the permission of the Reserve Bank ;

(d) any transactions with a branch of any business, whether carried on by a body corporate or otherwise, shall be treated in all respects as if the branch were a body corporate resident where the branch is situated;

(e) the making of any book entry or other statement recording a debit against a branch of any business in favour of the head office or any other branch of that business shall be treated as the acknowledgment of debt whereby a right is created in favour of a person resident where the head office or other branch is situated.

(2) Nothing in this Act relating to the payment of any price or sum by the Central Government shall be construed as requiring the Central Government to pay that price or sum otherwise than in Indian currency or otherwise than in India.

(3) The Reserve Bank may give directions in regard to the making of payments and the doing of other acts by

bankers, authorised dealers, travel agents or stock brokers and other persons who are authorised by the Reserve Bank to do anything in pursuance of this Act in the course of their business, as appear to it to be necessary or expedient for the purpose of securing compliance with the provisions of this Act and any rules, orders or directions made thereunder.

**Contracts in
evasion of
this Act:**

21. (1) No person shall enter into any contract or agreement which would directly or indirectly evade or avoid in any way the operation of any provision of this Act or of any rule, direction or order made thereunder.

(2) Any provision of, or having effect under, this Act that a thing shall not be done without the permission of the Central Government or the Reserve Bank, shall not render invalid any agreement by any person to do that thing, if it is a term of the agreement that that thing shall not be done unless permission is granted by the Central Government or the Reserve Bank, as the case may be; and it shall be an implied term of every contract governed by the law of any part of British India that anything agreed to be done by any term of that contract which is prohibited to be done by or under any of the provisions of this Act except with the permission of the Central Government or the Reserve Bank, shall not be done unless such permission is granted.

(3) Neither the provisions of this Act nor any term (whether expressed or implied) contained in any contract that anything for which the permission of the Central Government or the Reserve Bank is required by the said provisions shall not be done without that permission, shall prevent legal proceedings being brought in British India to recover any sum which, apart from the said provisions and any such term, would be due, whether as a debt, damages or otherwise, but—

(a) the said provisions shall apply to sums required to be paid by any judgment or order of any Court as they apply in relation to other sums; and

(b) no steps shall be taken for the purpose of enforcing any judgment or order for the payment of any sum to which the said provisions apply except as respects so much thereof as the Central Government or the Reserve Bank, as the case may be, may permit to be paid; and

(c) for the purpose of considering whether or not to grant such permission, the Central Government or the Reserve Bank, as the case may be, may require the person entitled to the benefit of the judgment or order and the debtor under the judgment or order, to produce such documents and to give such information as may be specified in the requirement.

(4) Notwithstanding anything in the Negotiable Instruments Act, 1881, neither the provisions of this Act or of any rule, direction or order made thereunder, nor any condition, whether express or to be implied having regard to those provisions, that any payment shall not be made without permission under this Act, shall be deemed to prevent any instrument being a bill of exchange or promissory note. XXVI of 1881

22. No person shall, when complying with any order or direction under section 19 or when making any application or declaration to any authority or person for any purpose under this Act, give any information or make any statement which he knows or has reasonable cause to believe to be false, or not true, in any material particular. False statements.

23. (1) Whoever contravenes any of the provisions of this Act or of any rule, direction or order made thereunder shall be punishable with imprisonment for a term which may extend to two years or with fine or with both, and any Court trying any such contravention may, if it thinks fit and in addition to any sentence which it may impose for such contravention, direct that any currency, security, gold or silver, or goods or other property in respect of which the contravention, has taken place shall be confiscated. Penalty and procedure.

(2) No Court shall take cognisance of any offence punishable under this section or under section 54 of the Indian Income-tax Act, 1922, as applied by section 19 of this Act, except upon complaint in writing made by a person authorised in this behalf by the Central Government or the Reserve Bank: XI of 1922.

Provided that where any such offence is the contravention of any of the provisions of this Act or any rule, direction or order made thereunder which prohibits the doing of an act without permission, no such complaint shall

be made unless the person accused of the offence has been given an opportunity of showing that he had such permission.

(3) If the person committing an offence punishable under this section is a company or other body corporate, every director, manager, secretary, or other officer thereof shall, unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent its commission, be deemed to be guilty of such offence.

Burden of proof in certain cases.

24. Where any person is prosecuted for contravening any provision of this Act or of any rule, direction or order made thereunder which prohibits him from doing an act without permission, the burden of proving that he had the requisite permission shall be on him.

Power to Central Government to give direction.

25. For the purposes of this Act the Central Government may from time to time give to the Reserve Bank such general or special directions as it thinks fit, and the Reserve Bank shall, in the exercise of its functions under this Act, comply with any such directions.

Bar of legal proceedings.

26. No suit, prosecution or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act or any rule, direction or order made thereunder.

Power to make rules.

27. (1) The Central Government may, by notification in the official Gazette, make rules for carrying into effect the provisions of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe forms and the circumstances of their use for the purposes of this Act;

(b) prescribe the procedure to be followed by authorised dealers and by persons applying for permission to do anything for the doing of which permission is necessary under this Act;

(c) provide for any matter which is to be or may be prescribed under this Act.

APPENDIX II

No. 142.—The Coffee Market Expansion (Amendment) Act, 1947 and the amendments issued by the Government of India to the Coffee Market Expansion Rules which are in force in Cochin State in virtue of the provisions contained in Section 2 of the Coffee Market Expansion Act (Application) Proclamation, XXV of 1117 are hereby republished for general information.

THE COFFEE MARKET EXPANSION (AMENDMENT) ACT, 1947

AN ACT

Further to amend the Coffee Market Expansion Act, 1942

VII of 1942. WHEREAS it is expedient further to amend the Coffee Market Expansion Act, 1942, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. This Act may be called the Coffee Market Short title. Expansion (Amendment) Act, 1947.

VII of 1942. 2. Sub-section (3) of section 1 of the Coffee Market Expansion Act, 1942 (hereinafter referred to as the said Act,) shall be omitted. Amendment of Section 1, Act VII of 1942.

3. For sub-section (2) of section 4 of the said Act the following sub-section shall be substituted, namely:— Amendment of section 4, Act VII of 1942.

“(2) The Board shall consist of—

(a) (i) one person representing the Imperial Council of Agricultural Research, nominated by the Central Government;

(ii) one person representing the Department of Industries and Supplies of the Central Government, nominated by that Government;

(iii) one person representing Coorg, nominated by the Central Government;

(iv) one person representing the Government of Madras, nominated by that Government;

(v) three persons representing the Mysore State, nominated by the Government of that State;

(vi) one person representing the Travancore State, nominated by the Government of that State;

(vii) one person representing the Cochin State, nominated by the Government of that State;

(b) four persons representing the Coffee Trade Interests, nominated by the Central Government;

(c) fourteen persons representing the Coffee Growing Industry, namely:—

(i) three persons nominated by the Government of Mysore;

(ii) three persons nominated by the United Planters' Association of Southern India;

(iii) one person nominated by the Coorg Planters' Association;

Acts and Proclamations

(iv) one person nominated by the Coorg Indian Planters' Association;

(v) one person nominated by the Mysore Planters' Association;

(vi) one person nominated by the Mysore Indian Planters' Association;

(vii) one person nominated by the Nilgiri Cum Nilgiri-Wynaad Planters' Association;

(viii) one person nominated by the Malabar-Wynaad Coffee Growers' Association;

(ix) one person nominated by the Shevaroy Planters' Association;

(x) one person nominated by the Palni-Bodi-Sirumalai Coffee Growers' Association;

(d) three persons representing labour one each to be nominated in consultation with labour organisations by the Governments of Madras and Mysore and one to be nominated in consultation with labour organisations by the Chief Commissioner of Coorg."

Substitution of new section for section 49, Act VIII of 1942.

4. For section 49 of the said Act, the following section shall be substituted, namely:—

"49. The Indian Coffee Cess Act, 1935, is hereby repealed".

Repeal of Act XIV of 1935.

Substitution of new designation for Controller of Coffee and Deputy Controller of Coffee

5. For the expressions "Controller of Coffee" and "Deputy Controller of Coffee", wherever they occur in the said Act, the expressions "Chief Coffee Marketing Officer" and "Deputy Chief Coffee Marketing Officer" shall respectively be substituted.

NOTIFICATION

(Coffee Control)

No. 13(1)-IP/47.—In pursuance of sub-section (1) of section 8 of the Coffee Market Expansion Act, 1942 (VII of 1942) the Central Government has been pleased to appoint Diwan Bahadur M. V. Vellodi as Chief Coffee Marketing Officer.

(Sd.)

J. D. KAPADIA

Deputy Secretary to the Government of India

NOTIFICATION

(Coffee Control)

No. 13(1)-IP/47.—In exercise of the powers conferred by section 48 of the Coffee Market Expansion Act, 1942 (VII of 1942), the Central Government is pleased to direct that the following further amendments shall be made in the Coffee Market Expansion Rules, 1940, namely:—

In the said rules,

(1) in rule 2,

(a) Clauses (1) and (4) shall be omitted, and Clauses (2) and (3) re-numbered as (1) and (2) respectively,

(b) after clause (2) as in renumbered, the following clause shall be inserted, namely:—

“(3) Any reference to the Chief Coffee Marketing Officer shall be constituted as including a reference to the Deputy Chief Coffee Marketing Officer when acting under the rules in accordance with the written instructions of the Chief Coffee Marketing Officer”.

(2) for the words “Controller” and “Deputy Controller” wherever they occur the expressions “Chief Coffee Marketing Officer” and “Deputy Chief Coffee Marketing Officer” shall respectively be substituted.

(Sd.)

J. D. KAPADIA

Deputy Secretary to the Government of India

APPENDIX III

No. 49.—The Indian Aircraft Act, 1934 (XXII of 1934) as amended by Acts, I of 1938, VII of 1936, XXII of 1938, XXXVII of 1939 and V of 1944 is published for general information. The provisions of this Act are in force in the State *mutatis mutandis* in virtue of Proclamation, XII of 1117 as amended by Proclamation XV, of 1122.

THE INDIAN AIRCRAFT ACT (XXII OF 1934)

An Act to make better provision for the control of the manufacture, possession, use, operation, sale, import and export of aircraft.

WHEREAS it is expedient to make better provision for the control of the manufacture, possession, use, operation, sale, import and export of aircraft; It is hereby enacted as follows.—

1. (1) This Act may be called The Indian Aircraft Act, 1934.

Short title
and extent.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also—

(a) to British subjects and servants of the Crown in any part of India;

(b) to British subjects who are domiciled in any part of India wherever they may be;

(c) to and to persons, on, aircraft registered in British India wherever they may be.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) “aircraft” means any machine which can derive support in the atmosphere from reactions of the air, and includes balloons whether fixed or free, airships, kites, gliders and flying machines;

Definitions.

(2) "aerodrome" means any definite or limited ground or water area intended to be used, either wholly or in part, for the landing or departure of aircraft, and includes all buildings, sheds, vessels, piers, and other structures thereon or appertaining thereto ;

(3) "import" means bringing into British India ; and

(4) "export" means taking out of British India.

Power of Central Government to exempt certain aircraft.

3. The Central Government may, by notification in the Official Gazette, exempt from all or any of the provisions of this Act, any aircraft or class of aircraft and any person or class of persons, or may direct that such provisions shall apply to such aircraft or persons subject to such modifications as may be specified in the notification.

Power of Central Government to make rules to implement the Convention of 1919.

4. The Central Government may, by notification in the Official Gazette, make such rules as appear to it to be necessary for carrying out the Convention relating to the regulation of Aerial Navigation signed at Paris, October, 13, 1939, with Additional Protocol, signed at Paris, May 1, 1920, and any amendment which may be made thereto under the provisions of Article 34 thereof.

Power of Central Government to make rules.

5. (1) The Central Government may, by notification in the Official Gazette, make rules regulating the manufacture, possession, use, operation, sale, import or export of any aircraft or class of aircraft.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the authorities by which any of the powers conferred by or under this Act are to be exercised ;

(aa) the regulation of air transport services, and the prohibition of the use of aircraft in such services except under the authority of and in accordance with a license authorising the establishment of the service ;

(ab) the information to be furnished by an applicant for, or the holder of, a license authorising the establishment of an air transport service to such authorities as may be specified in the rules ;

(b) the licensing, inspection and regulation of aerodromes, the conditions under which aerodromes may be maintained and the fees which may be charged thereat, and the prohibition or regulation of the use of unlicensed aerodromes ;

(c) the inspection and control of the manufacture, repair and maintenance of aircraft and of places where aircraft are being manufactured, required or kept ;

(d) the registration and marking of aircraft ;

(e) the conditions under which aircraft may be flown, or may carry passengers, mails, or goods; or may be used for industrial purposes and the certificates, licenses or documents to be carried by aircraft ;

(f) the inspection of aircraft for the purpose of enforcing the provisions of this Act and the rules thereunder, and the facilities to be provided for such inspection ;

(g) the licensing of persons employed in the operation, manufacture, repair or maintenance of aircraft ;

(h) the air-routes by which and the conditions under which aircraft may enter or leave British India, or may fly over British India, and the places at which aircraft shall land ;

(i) the prohibition of flight by aircraft over any specified area, either absolutely or at specified times or subject to specified conditions and exceptions ;

(j) the supply, supervision and control of air-route beacons, aerodrome lights, and lights at or in the neighbourhood of aerodromes or on or in the neighbourhood of air-routes ;

(jj) the installation and maintenance of lights on private property in the neighbourhood of aerodromes or on or in the neighbourhood of air-routes, by the owners or occupiers of such property, the payment by the Central Government for such installation and maintenance, and the supervision and control of such installation and maintenance, including the right of access to the property for such purposes ;

(k) the signals to be used for purposes of communication by or to aircraft and the apparatus to be employed in signalling ;

(l) the prohibition and regulation of the carriage in aircraft of any specified article or substance ;

(m) the measures to be taken and the equipment to be carried for the purpose of ensuring the safety of life ;

(n) the issue and maintenance of log-books ;

(o) the manner and conditions of the issue or renewal of any license or certificate under the Act or the rules, the examinations and tests to be undergone in connection therewith, the form, custody, production endorsement, cancellation, suspension or surrender of such license or certificate, or of any log-books ;

(p) the fees to be charged in connection with any inspection, examination, test, certificate, or license made, issued or renewed under this Act ;

(q) the recognition for the purposes of this Act of licenses and certificates issued elsewhere than in British India relating to aircraft or to the qualifications of persons employed in the operation, manufacture, repair or maintenance of aircraft ; and

(r) any matter subsidiary or incidental to the matters referred to in this sub-section.

(3) *Rules to be laid before both Chambers.*—Every rule made under this section shall be laid as soon as may be after it is made before each of the Chambers of the Central Legislature, while it is in session, for a total period of one month which may be comprised in one session or in two or more sessions, and if before the expiry of that period, or where the period for which the rule is so laid, before one Chamber does not coincide with that for which it is so laid before the other, before the expiry of the later of these periods, both Chambers agree in making any modification in the rule or both Chambers agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be.

6. (1) If the Central Government is of opinion that in the interests of the public safety or tranquillity the issue of all or any of the following orders is expedient, it may, by notification in the Official Gazette,—

(a) cancel or suspend, either absolutely or subject to such conditions as it may think fit to specify in the order all or any licences or certificates issued under this Act ;

**Power of
Central
Government
to make
orders in
emergency.**

(b) prohibit, either absolutely or subject to such conditions as it may think fit to specify in the order, or regulate in such manner, as may be contained in the order, the flight of all or any aircraft or class of aircraft over the whole or any portion of British India ;

(c) prohibit, either absolutely or conditionally, or regulate the erection, maintenance or use of any aerodrome, aircraft factory, flying school or club or place where aircraft are manufactured, repaired or kept, or any class or description thereof ; and

(d) direct that any aircraft or class of aircraft or any aerodrome, aircraft factory, flying school or club, or place where aircraft are manufactured, repaired or kept, together with any machinery, plant, material or things used for the operation, manufacture, repair or maintenance of aircraft shall be delivered, either forthwith or within a specified time, to such authority and in such manner as it may specify in the order, to be at the disposal of His Majesty for the public service.

(2) Any person who suffers direct injury or loss by reason of any order made under clause (c) or clause (d) of sub-section (1) shall be paid such compensation as may be determined by such authority as the Central Government may appoint in this behalf.

(3) The Central Government may authorize such steps to be taken to secure compliance with any order made under sub-section (1) as appear to it to be necessary.

(4) Whoever knowingly disobeys, or fails to comply with, or does any act in contravention of, an order made under sub-section (1) shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both, and the Court by which he is convicted may direct that the aircraft or thing (if any) in respect of which the offence has been committed, or any part of such thing, shall be forfeited to His Majesty.

7. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the investigation of any accident arising out of or in the course of the navigation—

(a) in or over British India of any aircraft, or

(b) anywhere of aircraft registered in British India.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) require notice to be given of any accident in such manner and by such person as may be prescribed ;

(b) apply for the purposes of such investigation, either with or without modification, the provisions of any law for the time being in force relating to the investigation of accidents ;

(c) prohibit pending investigation access to or interference with aircraft to which an accident has occurred, and authorize any person so far as may be necessary for the purposes of an investigation to have access to, examine, remove, take measures for the preservation of, or otherwise deal with any such aircraft ; and

(d) authorise or require the cancellation, suspension, endorsement or surrender of any license or certificate granted or recognized under this Act when it appears on an investigation that the license ought to be so dealt with, and provide for the production of any such license for such purpose.

Power of
Central
Government
to make
rules for
investigation
of accidents.

8. (1) Any authority authorised in this behalf by the Central Government may detain any aircraft if in the opinion of such authority—

Power to detain aircraft.

(a) having regard to the nature of an intended flight, the flight of such aircraft would involve danger to persons in the aircraft or to any other persons or property; or

(b) such detention is necessary to secure compliance with any of the provisions of this Act or the rules applicable to such aircraft; or such detention is necessary to prevent a contravention of any rule made under clause (h) or clause (i) of sub-section (2) of section 5.

(2) The Central Government may, by notification in the Official Gazette, make rules regulating all matters incidental or subsidiary to the exercise of this power.

8-A. The Central Government may, by notification in the Official Gazette, make rules for the prevention of danger arising to the public health by the introduction or spread of any infectious or contagious disease from aircraft arriving at or being at any aerodrome and for the prevention of the conveyance of infection or contagion by means of any aircraft leaving an aerodrome and in particular and without prejudice to the generality of this provision may make, with respect to aircraft and aerodromes or any specified aerodrome, rules providing for any of the matters for which rules under sub-clauses (i) to (viii) of clause (p) of sub-section (1) of section 6 of the Indian Ports Act, 1908, may be made with respect to vessels and ports.

Power of Central Government to make rules for protecting the public health.

8-B. (1) If the Central Government is satisfied that India or any part thereof is visited by or threatened with an outbreak of any dangerous epidemic disease, and that the ordinary provisions of the law for the time being in force are insufficient for the prevention of danger arising to the public health through the introduction or spread of the disease by the Agency of aircraft, the Central Government may take such measures as it deems necessary to prevent such danger.

Emergency powers for protecting the public health.

(2) In any such case the Central Government may without prejudice to the powers conferred by section 8-A, by notification in the Official Gazette, make such temporary rules with respect to aircraft and persons travelling or things carried therein and aerodromes as it deems necessary in the circumstances.

(3) Notwithstanding anything contained in section 14, the power to make rules under sub-section (2) shall not be subject to the condition of the rules being made after previous publication, but such rules shall not remain in force for more than three months from the date of notification;

Provided that the Central Government may by special order continue them in force for a further period or periods of not more than three months in all.

9. (1) The provisions of Part VII of the Indian Merchant Shipping Act, 1923, relating to Wreck and Salvage shall apply to aircraft on or over the sea or tidal waters as they apply to ships, and the owner of an aircraft shall be entitled to a reasonable reward for salvage services rendered by the aircraft in like manner as the owner of a ship.

Wreck and salvage.

(2) The Central Government may, by notification in the Official Gazette, make such modifications of the said provisions in their application to aircraft as appear necessary or expedient.

Penalty for act in contravention of rule made under this Act.

10. In making any rule under section 5, section 7, section 8 or section 8-A, the Central Government may direct that a breach of it shall be punishable with imprisonment for any term not exceeding three months, or with fine of any amount not exceeding one thousand rupees, or with both.

Penalty for flying so as to cause danger.

11. Whoever wilfully flies any aircraft in such a manner as to cause danger to any person or to any property on land or water or in the air shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for abetment of offences and attempted offences.

12. Whoever abets the commission of any offence under this Act or the rules, or attempts to commit such offence, and in such attempt does any act towards the commission of the offence, shall be liable to the punishment provided for the offence.

Power of Court to order forfeiture.

13. Where any person is convicted of an offence punishable under any rule made under clause (i) or clause (1) of sub-section (2) of section 5, the Court by which he is convicted may direct that the aircraft or article or substance, as the case may be, in respect of which the offence has been committed, shall be forfeited to His Majesty.

Rules to be made after publication.

14. Any power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication for a period of not less than 3 months.

Use of patented invention on aircraft not required in British India.

15. The provisions of section 42 of the Indian Patents and Designs Act, 1911, shall apply to the use of an invention on any aircraft not registered in British India in like manner as they apply to the use of an invention in a foreign vessel.

Power to apply customs procedure.

16. The Central Government may, by notification in the Official Gazette, declare that any or all of the provisions, of the Sea Customs Act, 1878, shall, with such modifications and adaptations as may be specified in the notification, apply to the import and export of goods by air.

Bar of certain suits.

17. No suit shall be brought in any Civil Court in respect of trespass or in respect of nuisance by reason only of the flight of aircraft over any property at a height above the ground which having regard to wind, weather and all the circumstances of the case is reasonable, or by reason only of the ordinary incidents of such flight.

Saving for acts done in good faith under the Act.

18. No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

Saving of application of Act.

19. (1) Nothing in this Act or in any order or rule made thereunder shall apply to or in respect of any aircraft belonging to or exclusively employed in His Majesty's naval, military or air forces, or to any person in such forces employed in connection with such aircraft.

(2) Nothing in this Act or in any order or rule made thereunder shall apply to or in respect of any lighthouse to which the Indian Lighthouse Act, 1927, applies or prejudice or affect any right or power exercisable by any authority under that Act.

APPENDIX IV

No. 44.—The following Acts of the Indian Legislature amending the Indian Merchant Shipping Act of 1923 are republished for general information. The provisions of these Acts are in force in the State *mutatis mutandis* in virtue of Proclamation, IV of 1114 as amended by Proclamation, XIV of 1122.

THE MERCHANT SHIPPING (AMENDMENT) ACT, 1941

ACT No. XXII OF 1941

The Indian Merchant Shipping (Amendment) Act, 1941

(Recd. G. G.'s assent on 26th November 1941)

An Act further to amend the Indian Merchant Shipping Act, 1923

Whereas it is expedient further to amend the Indian Merchant Shipping Act, 1923, for a certain purpose;

It is hereby enacted as follows.—

1. *Short title and commencement.*—

(1) This Act may be called the Indian Merchant Shipping (Amendment) Act, 1941.

(2) It shall come into force on such date as the Central Government may, by notification in the official Gazette appoint.

2. *Amendment of Section 193, Act XXI of 1923.*—

In sub-section (1) of Section 193 of the Indian Merchant Shipping Act, 1923,—

(a) for the words “sixteen and ninety-six” the words “eighteen and one hundred and eight” shall be substituted;

(b) for the word “available” the words “allotted and marked separately” shall be substituted; and

(c) for the word “pilgrims” the words “each pilgrim” shall be substituted.

Notes.—The amendment of Section 193 of the Indian Merchant Shipping Act, 1923, made by the present Act, removes the inconvenience caused to the pilgrims due to inadequate space and lack of individual allotment of space to each pilgrim.

ACT No. II OF 1942

The Indian Merchant Shipping (Amendment) Act, 1942

(Recd. G. G.'s assent on 2nd March, 1942)

An Act further to amend the Indian Merchant Shipping Act, 1923

Whereas it is expedient further to amend the Indian Merchant Shipping Act, 1923, for the purpose hereinafter appearing;

It is hereby enacted as follows.—

1. *Short title.*—This Act may be called the Indian Merchant Shipping (Amendment) Act, 1942.

2. *Amendment of Section 58A, Act XXI of 1923.* To Section 58A of the Indian Merchant Shipping Act, 1923, the following sub-section shall be added, namely.—

“(3) A lascar shall not be entitled under clause (b) of sub-section (1) to receive compensation for the loss of his effects in any case in which provision is made for the payment of compensation for war damage to such effects under the Compensation to Seamen (War Damage to Effects) Scheme, 1939, made under Section 6 of the Pensions (Navy, Army, Air Force and Mercantile Marine) Act, 1939, or that Scheme as subsequently amended, or under the Compensation to Indian Seamen (War Damage to Effects) Scheme, 1942, made by the Central Government”.

Notes.—The above amendment of the Indian Merchant Shipping Act prevents the possibility of double claims by taking away from the Indian Seamen any right to receive compensation under that Act in cases where they are entitled to claim compensation under the Compensation to Seamen (War Damage to Effects) Scheme, 1939, or under the compensation to Indian Seamen (War Damage to Effects) Scheme, 1942.

ACT No. IX OF 1944

Indian Merchant Shipping (Amendment) Act, 1944

(Recd. G. G.'s assent on 27th March 1944)

An Act further to amend the Indian Merchant Shipping Act, 1923

Whereas it is expedient further to amend the Indian Merchant Shipping Act, 1923 (21 of 1923), for a certain purpose ;

It is hereby enacted as follows.—

1. *Short title and commencement.*—

(1) This Act may be called the Indian Merchant Shipping (Amendment) Act, 1944.

(2) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

2. *Amendment of Section 209A, Act XXI of 1923.*—In sub-section (1) of Section 209A of the Indian Merchant Shipping Act, 1923 (21 of 1923), after the words “together with a sum of one rupee for each day” the words “in respect of a deck pilgrim and a sum of three rupees for each day in respect of a cabin class pilgrim” shall be inserted.

Notes.—The amendment seeks to increase the rate of compensation to be paid, under sub-section (1) of Section 209A of the Indian Merchant Shipping Act, 1923, to pilgrims travelling in cabins in view of the fact that such pilgrims have to pay more money in the shape of fares including the cost of food.

APPENDIX V
NOTIFICATION

No.61.—

The Indian Tariff (Amendment) Act, 1947 published by the Government of India as Act No. XXV of 1947 in the Gazette of India dated 19th April 1947, is republished below for general information.

Act No. XXV of 1947

An act further to amend the Indian Tariff Act, 1934, and the Sugar Industry (Protection) Act, 1932

WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, and the Sugar Industry (Protection) Act, 1932, for the purposes hereinafter appearing;

It is hereby enacted as follows.—

XIII of 1932.

1. This Act may be called the Indian Tariff (Amendment) Act, 1947.

Short title.

2. (1) In the First Schedule to the Indian Tariff Act, 1934—

(a) in items Nos. 10 (1) and 11 (1),—

Amendment
of First
Schedule.

(i) in the third column, for the word "Protective" the word "Revenue" shall be substituted;

Act XXXII of
1934.

(ii) in the fourth column, for the words and figures "Re.1-8 per cwt." the word "Free" shall be substituted;

(iii) the entry in the last column shall be omitted.

(b) in items Nos. 17, 28(5), 46, 46(1), 47, 47(1), 48, 48(1), 48(4), 48(5), 48(7), 48(10), and 61(5), in the last column, for the figures "1947" wherever they occur the figures "1948" shall be substituted;

(c) in Item No. 18—

(i) in the third column, for the word "Revenue" the word "Protective", shall be substituted;

(ii) in the last column, the words and figures "March 31st, 1950" shall be inserted;

(d) in Item No. 28(8), in the second column, the words "potassium bichromate" and the words "sodium bichromate," shall be omitted;

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(e) after Item No. 28(14) the following Items shall be inserted, namely.—

28(15)	CALCIUM CHLORIDE— (a) of British manufacture	Protective	Rs. 3-4 per cwt.	March 31st, 1948
	(b) not of British manufacture:	Protective	Rs. 4-14 per cwt.	... ..	March 31st, 1948
Provided that calcium chloride manufactured in a British Colony shall be deemed to be of British manufacture					
28(15)	PHOSPHORIC ACID	Protective	Rs. 23 per cwt.	... ..	March 31st, 1949
28(17)	POTASSIUM BICHROMATE, SODIUM BICHROMATE and all CHROME compounds	Protective	30 per cent. <i>ad valorem</i>	... ..	March 31st, 1948
28(18)	The following SODIUM com- pounds, namely—				
	(a) Sodium phosphates—				
	(i) of British manufacture.	Protective	Rs. 7-6 per cwt.	... ..	March 31st, 1949
	(ii) not of British manufacture.	Protective	Rs. 11 per cwt.	... ..	March 31st, 1949
	(b) Sodium sulphite and sodium bisulphite—				
	(i) of British manufacture,	Protective	Rs. 8 per cwt.	... ..	March 31st, 1950
	(ii) not of British manufacture:	Protective	Rs. 12 per cwt.	... ..	March 31st, 1950
	(c) Sodium thiosulphate—				
	(i) of British manufacture,	Protective	Rs. 5 per cwt.	... ..	March 31st, 1950
	(ii) not of British manufacture,	Protective	Rs. 7-8 per cwt.	... ..	March 31st, 1950"
Provided that the articles dutiable under this Item manufactured in a British Colony shall be deemed to be of British manufacture.					

(f) after Item No. 30(8) the following Items shall be inserted, namely—

30(9)	ABRASIVE PAPERS and rolls, coils, discs, belts, shapes and tapes made of abrasive paper, when im- ported as stores apart from machi- nery—	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>	... ..	March 31st, 1949
		b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>	... ..	March 31st, 1949
30(10)	EMERY CLOTH and abrasive rolls, coils, discs, belts, shapes and tapes, made of emery cloth or a combination of emery cloth and paper.	Protective	30 per cent. <i>ad valorem</i>	... ..	March 31st, 1949"	

(g) for Items Nos. 43, 44, 44(1), 44(2) and 44(3), the following Items shall be substituted, namely.—

43	WOOD PULP	Revenue	18 per cent. <i>ad valorem</i>	... ..	..
44	PAPER, all sorts, not otherwise specified	Revenue	30 per cent. <i>ad valorem</i>"	... ..	..

(h) in Item No. 45, in the second column, the words "but excluding paper and stationery otherwise specified" shall be omitted;

(i) in Items Nos. 47(6), 48(3), 48(9), 49(5), 51(2), 51(3), 63(6), 63(9), 63(10), 63(12), 63(15), 63(17), 63(19), 63(21), 63(27) and 74,—

(i) in the third column, for the word "Protective" wherever it occurs, the word "Revenue" shall be substituted;

(ii) the entry or entries in the last column shall be omitted;

(j) in Item No. 49, for the words and figures "the fabrics specified in Item No. 48, 48(1), 48(3), 48(4), 48(5), 48(7), 48(9) or 48 (10):—" in the second column, and for the entries in the succeeding columns against the said item, the following shall be substituted, namely:—

" the fabrics specified in—					
(a) Item No. 48, 48(1), 48 (4), 48 (5), 48(7) or 48(10);	Protective	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made	..	..	The duration applicable to the fabric of which the article is wholly or mainly made"
(b) Item No. 48 (3) or 48 (9);—	Revenue	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made	..	..	..

(k) in Item No. 63 (2),—

(i) in the second column, after the word "flat" the brackets and words "(other than alloy, tool or special steel)" shall be inserted;

(ii) in the third column, for the word "Protective" wherever it occurs, the word "Revenue" shall be substituted;

(iii) the entries in the last column shall be omitted;

(l) in Item No. 63 (3),—

(i) in the second column, after the word "STEEL" the brackets and words "(other than alloy, tool or special steel)" shall be inserted;

(ii) in the third column, for the word "Protective" in both places where it occurs, the word "Revenue" shall be substituted;

(iii) the entries in the last column shall be omitted;

(m) in Item No. 63 (20),—

(i) in the second column, after the words "STEEL SHEETS" the words "other than high silicon electrical steel sheets" shall be inserted;

(ii) in the third column, for the word "Protective" wherever it occurs, the word "Revenue" shall be substituted;

(iii) the entries in the last column shall be omitted;

(n) in Item 63 (25),—

(i) in the second column, after the words "other than" the words "high carbon or spring steel wire," shall be inserted;

(ii) in the third column, for the word "Protective" in both places where it occurs, the word "Revenue" shall be substituted;

(iii) the entries in the last column shall be omitted;

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(o) after Item No. 63 (29) the following Items shall be inserted, namely—

"63(30)	ALLOY, TOOL or SPECIAL STEEL rod, bar and flat— (a) of British manufacture,	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton, or 10 per cent <i>ad valorem</i> , whichever is higher, plus one-fifth of such higher amount	March 31st, 1948
	(b) not of British manufacture.	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 39 per ton or 20 per cent <i>ad valorem</i> , whichever is higher, plus one-fifth of such higher amount	..	..	March 31st, 1948
63(31)	HIGH SILICON ELECTRICAL STEEL SHEETS— (a) of British manufacture,	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India, plus Rs. 11 per ton, or 10 per cent, <i>ad valorem</i> , whichever is higher, plus one-fifth of such higher amount	..	..	March 31st, 1948
	(b) not of British manufacture.	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India, plus Rs. 32 per ton, plus one-fifth of the total of such amount	..	..	March 31st, 1948
63(32)	HIGH CARBON or SPRING STEEL WIRE— (a) of British manufacture,	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India, plus Rs. 25 per ton, plus one-fifth of the total of such amounts	..	..	March 31st 1948
	(b) not of British manufacture.	Protective	1½ times the excise duty leviable for the time being on steel ingots produced in British India, plus Rs. 60 per ton, plus one-fifth of the total of such amounts	..	..	March 3 st, 1948
63(33)	IRON or STEEL WOODSCREWS	Prot	30 per cent. <i>ad valorem</i>	..	..

(p) after Item No. 70(1) the following Items shall be inserted namely:—

"70(2)	CRUDE ANTI-MONY	Protective	20 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
70(3)	ANTINONY, other than crude anti-mony—	Protective	30 per cent. <i>ad valorem</i>	..	..	March 31st, 1949"

(q) after Item No. 71(6) the following Item shall be inserted, namely:—

"71(7)	HURRICANE LANTERNS	Protective	30 per cent. <i>ad valorem</i>	March 31st, 1949"
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(r) in Item No. 72 (10), in the second column, the words "SEWING and" shall be omitted ;

(s) after Item No. 72 (10) the following Item shall be inserted, namely :—

" 72 (11)	SEWING MACHINES (and parts thereof) to be worked by manual labour or which require for their operation less than one quarter of one brake-horse power—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
	(b) not of British manufacture	Protective	36 per cent. <i>ad valorem</i>	..	..	March 31st, 1949 "

(t) for Item No. 75 (5) the following Items shall be substituted, namely :—

" 75 (5)	CYCLES (other than motor cycles) imported entire or in sections—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
75 (6)	FRAMES for cycles (other than motor cycles)—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
75 (7)	HANDLEBARS for cycles (other than motor cycles)—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
75 (8)	All other parts and accessories of CYCLES (other than motor cycles) not otherwise specified (excluding rubber tyres and tubes)—					
	(a) of British manufacture,	Protective	24 per cent. <i>ad valorem</i>	..	..	March 31st, 1949
	(b) not of British manufacture.	Protective	36 per cent. <i>ad valorem</i>	..	..	March 31st, 1949 "

(2) The additional duties of customs referred to in section 4 of the Indian Finance Act, 1947, shall not be levied or collected on the goods comprised in Items Nos. 28 (15), 28 (16), 28 (17), 28 (18), 30 (9), 30 (10), 43, 44, 63 (30), 63 (31), 63 (32), 63 (33), 70 (2), 70 (3), 71 (7), 72 (11), 75 (5), 75 (6), 75 (7) and 75 (8) of the aforesaid Schedule.

3. In the preamble and section 3 of the Sugar Industry (Protection) Act, 1932, for the figures "1947" wherever they occur, the figures "1948" shall be substituted.

Amendment of
preamble and
section 3, Act
XIII of 1932.