



SUPPLEMENT
TO THE
BOMBAY GOVERNMENT GAZETTE
CONTAINING
ACTS FINALLY PASSED.

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ACTS PASSED BY THE GOVERNMENT OF INDIA.

HOME DEPARTMENT (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 17th April 1862, and is hereby promulgated for general information:—

Act No. X. of 1862.

An Act to Consolidate and Amend the Law relating to Stamp Duties.

Whereas it is expedient to consolidate and amend the Law relating to Stamp Duties; It is enacted as follows:—

Preamble.

I. From the time when this Act shall come into force, Regulation XII. 1830 of the Bombay

Repeal of Laws.

Code (for modifying the rule provided in Clause first, Section III., Regulation IV., 1827 for valuing lands in Civil actions,) Act XXXVI. of 1860 (to consolidate and amend the Law relating to Stamp Duties), Act XL. of 1860 (to amend Act XXXVI. of 1860), and Act LI. of 1860 (further to amend Act XXXVI. of 1860) are repealed, except in so far as they rescind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force. In respect of any such Deed, Instrument, or Writing, the provisions of the Acts and Regulations which were in force at the time such Deed, Instrument, or Writing shall have been made or executed, or such proceeding or matter shall have taken place, shall be applicable in the same manner as if this Act had not been passed.

II. For every Deed, Instrument, or Writing Stamp Duty payable which shall be executed under Schedule A. from the time when this Act shall come into force, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

III. If any person shall draw, or, except as provided in Section XXIV. Penalty for drawing, &c. of this Act, shall accept, unstamped or insufficiently stamped Bill of Exchange, endorse, negotiate, pay, &c. or receive payment of any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing engrossed on unstamped or insufficiently Stamped paper or other material, which should bear a stamp of the value set forth in Schedule A annexed to this Act, every such person so offending shall (unless in any case in which a higher penalty is imposed by this Act), forfeit a sum not exceeding One hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed One hundred Rupees.

IV. The Governor General of India in Council shall prescribe the form, size, and material of the Stamps to be used, and the mode and place of impressing, affixing, or denoting thereupon the value of the same under the provisions of this Act, and may from time to time alter and vary the orders which he may so issue. The orders made by the Governor General of India in Council

under this Section shall be published in the *Official Gazettes* of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on Receipts and Drafts or Orders for the payment of money on demand and bearing the date on which the Draft or Order is made, may be denoted by an adhesive Stamp affixed to the paper upon which such Instrument is written.

VI. The Duty chargeable on the transfer of a share of any Banking Corporation or Joint Stock Company, which by any Law applicable to such Corporation or Company can be effected by simple endorsement, may be denoted by an adhesive Stamp affixed thereto.

VII. It shall be lawful for the Governor General of India in Council, by an order to be published in the *Official Gazette*, to authorise the use in the whole or in any part of the British Territories in India to be mentioned in such order of adhesive Stamps for any Deeds, Instruments, or Writings required to bear a Stamp other than the Instruments mentioned in the last two preceding Sections.

VIII. In any case where an adhesive Stamp shall be used as hereinbefore authorised, the person making the Deed, Instrument, or Writing to which such Stamp is affixed, shall, before the Deed, Instrument, or Writing shall be delivered out of his hands, custody, or power, cancel the Stamp so used, by writing thereon his name or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of, and so that the same shall not admit of being used again; and if any person who shall write or give any Receipt or Discharge, or make or sign any Draft or Order, or any other Deed, Instrument, or Writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not *bonâ fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding One hundred Rupees.

IX. The duty imposed by this Act on Foreign Bills of Exchange shall be paid on account of all Bills drawn within, but payable out of the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be accepted, endorsed, transferred, paid, or otherwise negotiated within those Territories wheresoever the same may be payable; and the Duty so imposed on Bills drawn out of the British Territories in India may be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

X. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act, be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp Duty accordingly,

notwithstanding that in fact the same shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper Stamp affixed thereon as herein directed, whether the same be a single Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such Bill when drawn singly, and the person who shall present such Bill for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate such Bill, shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the Bill as his endorsement, his name, or the name of his firm; and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such manner as to show that the Stamp has been made use of, and so that the same shall not admit of being used again; and if any person shall present for acceptance or for payment, or shall accept, pay, or endorse, transfer, or in any manner negotiate any such Bill as aforesaid, whereon there shall not be such adhesive Stamp as aforesaid duly affixed, or if any person who ought, as directed by this Act, to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, every such person so offending in any such case shall be liable to the penalty prescribed in Section III. of this Act; and no person who shall take or receive from any other person any such Bill as aforesaid, either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless, at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereto, and cancelled in the manner thereby directed.

Penalty for negotiating such Bill without a Stamp affixed, or for neglecting to cancel such Stamp.

XII. If any person shall, within the British Territories in India, draw any Bill of Exchange purporting to be drawn in a set of two or more, and shall not draw at the same time on paper duly stamped as required by this Act the whole number of Bills of which such Bill purports the set to consist, he shall forfeit a sum not exceeding One thousand Rupees.

XIII. If any person, in order to avoid the payment of the duty prescribed by Schedule A annexed to this Act, shall make or draw any Bill of Exchange bearing a date subsequent to the date on which such Bill is actually made or drawn, or if any person, knowing that such Bill has been so post-dated, shall take or receive such Bill, or shall accept, pay, endorse, transfer, or in any manner negotiate the same, every such person so offending

Penalty for drawing Bills purporting to be drawn in a set of two or more, and not drawing the whole number of the set.

Penalty for drawing, &c. post-dated Bills of Exchange.

shall forfeit a sum not exceeding Five hundred Rupees.

XIV. Except as otherwise provided by this

Effect of a writing not
duly stamped.

Act, no Deed, Instrument,
or Writing, for which any
Duty shall be payable

under Section II. of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated to be proper for it by the Schedule A annexed to this Act. Provided that every Deed,

Proviso.

Instrument, or Writing liable to Stamp Duty shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by this Act impressed thereon or affixed thereto.

XV. Clause 1.—If any Deed, Instrument,

Deeds inadvertently executed on paper not bearing proper Stamp may be duly stamped on payment of proper Stamp Duty and penalty, if brought to the Collector within six weeks.

or Writing requiring to be stamped under Section II. of this Act, shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the

District, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, on payment of such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing shall suffice to complete the prescribed amount and as a penalty double the amount required to make up the same, direct that such Deed, Instrument, or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within six weeks from the date of its execution. If the Collector be satisfied that the omission or

neglect to execute such
Deed, Instrument, or

Writing on paper bearing the proper stamp arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

Clause 2.—If any Deed, Instrument, or Writing

Penalty if executed on
unstamped or insufficiently
stamped paper and brought
to be stamped after six
weeks of execution but
within four months of that
date.

requiring to be stamped
under Section II. of this
Act, which shall have been
executed on unstamped or
insufficiently stamped paper,
shall be brought to
such Collector for the purpose

of being properly stamped, after six weeks from the date of its execution, but within four months from that date, such Collector, if satisfied that the omission or neglect to execute such Deed, Instru-

ment, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of a sum sufficient to make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such Deed, Instrument, or Writing shall

Penalty if brought after
four months.

not be brought to such
Collector until after the expiration of four months from the date of its execution, the requisite Stamp may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

Clause 3.—It shall be the duty of the Collector

of the Stamp Revenue of the District to determine whether, on payment of Penalty, a Deed, &c. executed on unstamped or insufficiently stamped paper shall be stamped.

tor of the Stamp Revenue of the District to determine whether the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two preceding Clauses, which shall have been executed on unstamped or insufficiently stamped paper.

Clause 4.—Whenever a doubt shall arise respecting

the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

Clause 5.—In any case falling within this Section, in which it shall

appear to the Board of Revenue, or the Chief Controlling Revenue Authority, that a Collector of Stamp Revenue has directed an improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, may, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, order the proper Stamp to be impressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this Section.

Board of revenue, &c. may in certain cases order the proper Stamp to be impressed.

Clause 6.—The Board of Revenue or other chief

Mitigation or return of
penalty under this Section.

Controlling Revenue Authority may, upon petition, order any penalty imposed under this Section to be mitigated, and, if paid, may order the whole or any part of it to be returned.

XVI. The Stamp which shall be impressed

under the last preceding Section shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

under the last preceding Section shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

XVII. Clause 1.—In any case in which a stamp might be impressed under Section XV. of this Act, a Civil Court, may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by Schedule A annexed to this Act, on payment into Court of the proper amount of Stamp Duty to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said Section.

Clause 2.—An entry of such payment setting forth the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same; and the Court shall pay over the money so received to such Collector, or to such person as he may appoint to receive the same. Such Collector or other proper Authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained in Clause 6 Section XV. of this Act as to the mitigation or payment of penalties paid to the Collector shall be applicable to penalties paid into Court under this Section.

Procedure on payment under preceding Clause.

and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same; and the Court shall pay over the money so received to such Collector, or to such person as he may appoint to receive the same. Such Collector or other proper Authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained in Clause 6 Section XV. of this Act as to the mitigation or payment of penalties paid to the Collector shall be applicable to penalties paid into Court under this Section.

XVIII. No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper, &c. to be stamped, except as aforesaid.

No unstamped or insufficiently stamped Deed, &c. to be stamped, except as aforesaid.

XIX. When, in any case other than the cases provided for in Sections XV. and XVII. of this Act, any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue, or the chief Controlling Revenue Authority, either directly or through the Collector of Stamp Revenue of the District, for an adjudication, with a view to remove such doubt, and shall at the same time pay a fee of Ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof, shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp, denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped shall be received in evidence as properly stamped in any Court of Justice.

Procedure (in cases other than those provided for in Sections XV. and XVII.) for determining the proper amount of Stamp Duty to be impressed on any Deed.

When, in any case other than the cases provided for in Sections XV. and XVII. of this Act, any person shall entertain any doubt respecting the proper amount of Stamp Duty for any Deed, Instrument, or Writing, he may apply to the Board of Revenue, or the chief Controlling Revenue Authority, either directly or through the Collector of Stamp Revenue of the District, for an adjudication, with a view to remove such doubt, and shall at the same time pay a fee of Ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof, shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp, denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped shall be received in evidence as properly stamped in any Court of Justice.

XX. The cost of transmitting by post any Deed, Instrument, or Writing, required to be stamped under any of the foregoing Sections of this Act, and the cost of registering the same at the Post Office for transmission shall, in all cases, be borne by the party applying to have such Deed, Instrument, or Writing stamped.

XXI. The Government shall not be responsible for any loss or damage which shall occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence cause such loss or damage.

XXII. The provisions of Sections XV. and XVII. of this Act shall not extend to Bills of Exchange or other forms of orders for money, or to Receipts for money.

XXIII. The payment of any penalty under Section XV. or Section XVII. of this Act shall exempt the person paying the same from any further penalty for any such omission or neglect as is therein described; and if any other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

XXIV. When any Draft or Order for the payment of money on demand chargeable with the Stamp Duty of One Anna shall come to the hand of any person unstamped, it shall be lawful for such person to affix thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the Duty against the person who ought to have paid the same, or to deduct such duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

XXV. If any person shall, within the British Territories in India, execute any Policy of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly stamped as required by this Act the two numbers of which such Policy purports the set to consist, every such person so offending shall forfeit a sum not exceeding One thousand Rupees.

XXVI. In modification of so much of Section 98 of the Code of Civil Procedure as declares that on the application of the plaintiff reciting the substance of any agreement, compromise, or satisfaction, in accordance with which a suit is adjusted and disposed of, the

Penalty for executing or receiving only one number of a Policy of Marine Insurance purporting to be drawn in a set of two.

Refund in certain cases of half the amount of Stamp Duty on plaint in the event of agreement, compromise, or satisfaction.

Penalty for executing or receiving only one number of a Policy of Marine Insurance purporting to be drawn in a set of two.

Refund in certain cases of half the amount of Stamp Duty on plaint in the event of agreement, compromise, or satisfaction.

Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff authorising him to receive back from the Collector the full amount of Stamp Duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the amount if presented at any time after the settlement of issues and before any witness has been examined,—it is enacted that, if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons to the defendant shall be for the final disposal of the suit, as directed in Section 41 of the said Code, and in Section 9 of Act XLII. of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts established by Royal Charter*) before the hearing of the suit has commenced, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorising him to receive back from the Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

XXVII. No larger sum shall be recoverable in any Court of Justice by reason of any Deed, Instrument, or Writing, for which an optional Stamp is indicated to be proper by the Schedule A annexed to this Act than the largest sum for which, if specially stated in a Deed, Instrument, or Writing of the same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp, on the said Deed, Instrument, or Writing would be sufficient.

XXVIII. No Justice of the Peace, or any Officer before whom an affidavit not made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value prescribed by the Schedule A annexed to this Act.

XXIX. Every person receiving payment of any sum of money, the receipt for which under this Act requires a Stamp, shall (if required) give a receipt bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal shall be liable to a penalty not exceeding One hundred Rupees. The expense of providing the Stamp of any Bill of Exchange, Letter of Credit, Draft, Cheque on a Banker or other person, Promissory Note, or other Order or Obligation for the payment of money made or drawn in the British Territories in India (not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses), shall be borne by the person making or drawing the same.

XXX. Except in any Court of Justice established by Royal Charter, or in any Court of Small Causes established within

the local limits of the jurisdiction of any such Court, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Government Office, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule B. Provided that nothing in this Act shall be held to repeal any special provision in the Code of Civil Procedure or in any other Act or Regulation for the use of plain or unstamped paper in any judicial proceeding, unless such provision shall be expressly repealed by this Act.

XXXI. Every provision contained in the Schedules annexed to this Act, shall be of the same force as if it were contained in the body of the Act.

XXXII. All questions relating to the valuation of claims for the purpose of determining the amount of Stamp duty chargeable under Schedule B annexed to this Act on any petition of plaint or appeal, shall be decided by the Court in which such petition of plaint or appeal is filed, subject to any appeal to which the orders of such Court are open.

XXXIII. The Governor General of India in Council may, from time to time, by an order to be published in the Official Gazette, direct that, in the whole or in any part of the British Territories in India, to be specified in such order, such lower rates of Stamp Duty as he shall prescribe, shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules annexed to this Act, or altogether exempt the same; and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancellation or variation shall also be notified in the Official Gazette.

XXXIV. The local Government shall appoint Officers for the collection of the Stamp Revenue, and shall assign Districts to such Officers.

XXXV. All orders passed by the Collectors of Stamp Revenue shall be open to revision by the Board of Revenue, or other chief Controlling Revenue Authority, except orders passed under Section XV. of this Act, when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper Stamp to have the proper Stamp impressed upon it, and orders passed under Section L. of this Act, when the Collector shall allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final, and shall not be open to revision.

XXXVI. The local Government may license or cause to be licensed Vendors of Stamps, and may direct how, and under what conditions Stamps may be supplied to such

Venders for sale, and what accounts of such Stamps shall be kept by them. The license may be for any time, and may at any time be revoked by the authority granting the same.

XXXVII. Every Vender of Stamps shall at all times have his license, together with the Schedules annexed to this Act, in the Vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding Fifty Rupees.

XXXVIII. Every Vender of Stamps shall write on the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Agreements for loans falling under Article 13 of the Schedule A annexed to this Act, or Bills of Lading, the date of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding One hundred Rupees.

XXXIX. Any Vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section, shall be punished by a fine not exceeding Five hundred Rupees, or imprisonment with or without hard labour not exceeding Three months, or both.

XL. Every Vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale on demand by any person tendering the value in any currency which the Vender is duly authorised to receive in payment for Stamps, on pain of a fine not exceeding One hundred Rupees.

XLI. Any Vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorised to receive in payment for Stamps, shall be punished by a fine not exceeding One hundred Rupees.

XLII. Any Vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labour for a period not exceeding Six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both; and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

XLIII. Any Vender or other person who, after any period which may have been appointed by the Governor General of India in Council for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding One hundred Rupees.

XLIV. If any Vender refuse or omit to render any account required from him, or to permit the Collector of the Stamp Revenue of the District, or any Officer duly authorised by such Collector to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such Vender in the said books, in the same manner as Collectors of Land Revenue are authorised by law to proceed against persons owing revenue or rent to Government.

XLV. Any Vender who, upon the determination, revocation, or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorised to receive the same on account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in his hands, and any balance of cash which may be due from him to Government in respect of such Stamps, shall be liable to a fine not exceeding Five hundred Rupees; provided always, that no Vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of, or standing against such Vender.

XLVI. Upon the death of any Vender, the person in possession of Vender, unsold Stamps, such Vender's effects, &c. to be delivered to a duly authorised Officer, shall, upon demand being made by the Collector of Stamp Revenue of the District, or any Officer duly authorised by him, make over within a reasonable time to such Collector or Officer as aforesaid any Stamps which the deceased Vender shall have received for sale on the part of Government and shall not have sold at the time of his death, and any account kept by such deceased Vender in respect to such Stamps, of which Stamps an account such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding Five hundred Rupees.

XLVII. The Collector of Stamp Revenue of the District may call upon the surety of a Vender of Stamps to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorised by law to proceed against the surety of a person owing revenue or rent to Government.

XLVIII. No person, not being a licensed Vender of Stamps duly appointed, shall sell any Stamp, unless it has been in an authorised manner obtained for use and not for sale, under pain of a fine not exceeding One hundred

Unlicensed sale of Stamps shall be punished in the same manner as above provided.

Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp, or to any Stamp used for a Receipt, Bill of Exchange, Promissory Note, or other Order for money, or to an Agreement for a loan falling under Article 13 of the Schedule A annexed to this Act, or to a Bill of Lading.

XLIX. If any licensed Vender die, or if his license expire or be revoked, the Stamps in the possession of such Vender of which, after deducting

the percentage or discount allowed, he has paid the amount to Government, may, within three months from the date of the death of such Vender, or from the date on which his license expired or was revoked, as the case may be, be brought to the Collector of Stamp Revenue of the District, who shall repay such amount. Provided that such Stamps were actually in the possession of such Vender for the purpose of sale, and were procured by him from the Collector of Stamp Revenue of the District.

L. *Clause 1.*—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use, either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which, being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when, by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing, it remains incomplete and of no avail; or when, by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing, it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same, or because of some error in the drawing up or copying thereof having been discovered, the same is rendered of no avail; or if, by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing, cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped; or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use; and in the case of a Bill of Exchange other than a Bill drawn in sets as provided in this Act if it shall not have been presented for acceptance: in all such cases it shall be competent to the Collector of the Stamp Revenue of the District, upon delivery being made of such Stamped Paper so damaged, spoiled, or rendered unfit for use, to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee or to any adhesive Stamp.

Clause 2.—The owner of any Stamp which shall be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver, or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within six months of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

Clause 3.—In any case in which, under this Section a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, re-pay to the party making the application the amount of such Stamp in money.

LI. *Clause 1.*—From the time when this Act shall come into force in case of the sale of any land, annuity, or other property, real or personal, moveable or immovable, not being a share of any Banking Corporation or Joint Stock Company, when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured or agreed to be paid for the same shall be truly expressed and set forth in words at length in the principal Deed, Instrument, or Writing, whereby the property sold shall be conveyed to or vested in the purchaser or in any other person. Provided that if the Deed, Instrument, or Writing be framed in accordance with a form prescribed by any Act or Regulation in force, and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing. If the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding Five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing, in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

Clause 2.—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing, any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the preceding Clause of this Section.

LII. No person shall be proceeded against for any offence affecting the Public Revenue under this Act, except at the suit or prosecution of the Collector of the Stamp Revenue of the District, or other Officer specially authorised by the Government in that behalf.

LIII. Every offence punishable by this Act may be tried by any Officer exercising the powers of a Magistrate or of a Subordinate Magistrate of the 1st Class, as defined in the Code of Criminal Procedure, or by a Justice of the Peace.

LIV. If any person sentenced to a fine under the provisions of this Act shall not pay the fine to which he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence, to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

LV. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded by the Magistrate or Justice of the Peace imposing the fine to the informer.

LVI. Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used

to signify a stamped piece of paper or other stamped material for writing on; and by the "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange" includes a Hoondee or any other Instrument of a like nature. The word "Deed" includes every Instrument of the nature of a Deed, whether under a Seal or not. The word "Paper" includes Parchment, Vellum, or other similar material. The word "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor General in Council under Section IV. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number. Words importing the masculine gender shall include females. The word "Month" means a Calendar month. The words "British Territories in India" denote the Territories vested in Her Majesty by the Statute 21 and 22 Vict. c. 106, entitled "An Act for the better Government of India."

LVII. This Act shall come into force on the 1st day of June 1862.

SCHEDULE A,

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.

	PROPER STAMPS.
<p>1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties.</p>	<p>1 Rupee.</p>
<p>NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.</p>	
<p>If the Agreement, or Minute, or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift, or Dower</p>	<p>The same Stamp as prescribed by this Schedule for such Instrument.</p>
<p>2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule</p>	<p>The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.</p>
<p>3. Agreement, or Minute, or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied</p>	<p>The same Stamp as for a Lease for the same property on the same terms and conditions.</p>
<p>Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute, or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum bearing the proper Stamp, and not otherwise.</p>	

PROPER STAMPS.

	Rupees.	Annas.
4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—		
If the amount advanced do not exceed 50 Rupees ..	0	1
If it exceed 50 Rupees but do not exceed 100 Rupees ..	0	2
If it exceed 100 Rupees but do not exceed 200 Rupees ..	0	4
If it exceed 200 Rupees but do not exceed 500 Rupees ..	0	8
If it exceed 500 Rupees	1	0
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards		1 Anna.

EXEMPTIONS.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.		
Agreement, or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandize.		
6. Agreement for the hire of a Steamer for Tugging a vessel, if for a single trip within the limits of the Port ..	8 Annas.	
Beyond the limits of the Port	1 Rupee.	
7. Agreement for service or personal employment by the month or for any longer period—		
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees	1 Anna.	
If the amount so secured exceed 5 Rupees but do not exceed 20 Rupees	4 Annas.	
If the amount so secured exceed 20 Rupees but do not exceed 50 Rupees.	8 Annas.	
In any other case	1 Rupee.	

EXEMPTION.

Agreement for service or personal employment for any period less than a month.		
8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet	1 Rupee.	
9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—		
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than 8 Rupees	The same Stamp as the original Deed.	
In any other case	8 Rupees.	

EXEMPTION.

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument, or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.		
10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other order or obligation for the payment of money, not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—		
If payable on demand, and bearing the date on which it is made, and if the sum payable exceed 20 Rupees	1 Anna.	

PROPER STAMPS.

If payable at sight or at any period not exceeding one year after date or sight—

	Rupees
When not exceeding	100 Rupees
When exceeding 100 and not exceeding	250 "
" 250 "	500 "
" 500 "	1,000 "
" 1,000 "	2,500 "
" 2,500 "	5,000 "
" 5,000 "	10,000 "
" 10,000 "	20,000 "
" 20,000 "	30,000 "

And for every further 10,000 Rs., or for any part of every further 10,000 Rs. if drawn singly, 6 Rs. in addition; if drawn in a set of two, each to be stamped 3 Rs. in addition; if drawn in a set of three, each to be stamped 2 Rupees in addition.

If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount.

If drawn in a set of more than three, each of the set in excess of three to be stamped, as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three, and shall denote on the face thereof that it is the first, second, or third of the set, as the case may be.

If payable at a period exceeding one year after date or sight.

11. Bill of Lading of or for any goods to be exported.

Bill of Sale—See Conveyance and Mortgage.

12. Bond or other obligation for the payment, either absolutely or conditionally, of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—

	Rupees
If for any sum not exceeding	25 Rupees ..
Above 25 Rupees and not exceeding	50 "
" 50 "	100 "
" 100 "	200 "
" 200 "	300 "
" 300 "	500 "
" 500 "	700 "
" 700 "	1,000 "
" 1,000 "	2,000 "
" 2,000 "	3,000 "
" 3,000 "	5,000 "
" 5,000 "	10,000 "
" 10,000 "	20,000 "
" 20,000 "	40,000 "
" 40,000 "	60,000 "
" 60,000 "	80,000 "
" 80,000 "	1,00,000 "
And for every further part of	1,00,000 "
And for every further	1,00,000 "

If drawn singly.			If drawn in a set of two, each to be stamped.			If drawn in a set of three, each to be stamped.		
Rs.	as.		Rs.	as.	p.	Rs.	as.	
0	1		0	1	0	0	1	
0	3		0	2	0	0	1	
0	6		0	3	0	0	2	
0	12		0	6	0	0	4	
1	8		0	12	0	0	8	
3	0		1	8	0	1	0	
6	0		3	0	0	2	0	
12	0		6	0	0	4	0	
18	0		9	0	0	6	0	

The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.

4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

Rupees.	Annas.
0	2
0	4
0	8
1	0
2	0
4	0
5	0
6	0
10	0
15	0
25	0
35	0
60	0
100	0
125	0
150	0
200	0
100	0
200	0

<p>13. Bond or Agreement for a loan made upon the deposit of Title Deeds or a Note or other Security of the Government of India, Share or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for Goods deposited in a Bonded or other Warehouse, or Assignment of any Goods with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month</p>	<p>} 1 Rupee.</p>
<p>If such loan is for a period exceeding one month and not exceeding two months</p>	<p>} 2 Rupees.</p>
<p>If such loan is for a period exceeding two months and not exceeding three months</p>	<p>} 4 Rupees.</p>
<p>If such loan is for a period exceeding three months</p>	<p>} The same Stamp as prescribed by Article 12 for a Bond of the same amount.</p>
<p>14. Bond or other Obligation concerning respondentia and bottomry</p>	<p>} The same Stamp as prescribed by Article 12 for a Bond for the like amount.</p>
<p>15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any Public Company, or for the delivery or accounting for any matter or thing capable of being valued</p>	<p>} The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.</p>
<p>16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period</p>	<p>} The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.</p>
<p>17. Bond or other Obligation when the amount of the money to be secured is not specified</p>	<p>} An optional Stamp—See Section XXVII. of the Act.</p>
<p>When the amount is limited to a certain sum</p>	<p>} The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.</p>
<p>18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule.. .. .</p>	<p>} An optional Stamp—See Section XXVII. of the Act.</p>
<p>19. Bond or other obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant, or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand</p>	<p>} The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding 8 Rupees; otherwise a Stamp of 8 Rupees.</p>
<p>20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company</p>	<p>} 1 Anna.</p>
<p>21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel</p>	<p>} 2 Rupees.</p>
<p>22. Composition Deed, or other Instrument of Composition between a debtor and his creditor</p>	<p>} 8 Rupees.</p>
<p>23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in the purchaser, or to some other person by his direction—</p>	
<p>When the purchase or consideration money therein expressed or denoted shall not exceed 100 Rupees</p>	<p>} 1 Rupee.</p>

PROPER STAMPS.

	Rupees.
Above 100 Rupees and not exceeding 200 Rupees ..	2
200 " " 400 ..	4
" 400 " " 800 ..	8
" 800 " " 1,200 ..	12
" 1,200 " " 2,000 ..	20
" 2,000 " " 3,000 ..	30
" 3,000 " " 4,000 ..	40
" 4,000 " " 5,000 ..	50
" 5,000 " " 7,500 ..	75
" 7,500 " " 10,000 ..	100
" 10,000 " " 20,000 ..	150
" 20,000 " " 40,000 ..	200
" 40,000 " " 60,000 ..	300
" 60,000 " " 80,000 ..	400
" 80,000 " " 1,00,000 ..	500
And for every further " 50,000 ..	200
Or part thereof ..	100
24. Conveyance when the consideration is an annuity ..	} The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.
25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance ..	
If no value appear on the face of the Conveyance ..	50 Rupees.
26. Conveyance or Transfer of a Share of a Banking Corporation or Joint Stock Company, whether by Deed or endorsement, when the market value of the Share transferred does not exceed 100 Rupees, per Share ..	} 4 Annas.
When it exceeds 100 Rupees and does not exceed 200 Rupees ..	
When it exceeds 200 Rupees and does not exceed 300 Rupees ..	
When it exceeds 300 Rupees and does not exceed 400 Rupees ..	
And for every 100 Rupees, a further Duty of 4 Annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty.	8 Annas. 12 Annas. 1 Rupee.
EXEMPTION.	
All transfers of subscription to any of the Government Loans, or other Government Securities.	
27. CO-PARTNERSHIP.—Deed or other Instrument of ..	8 Rupees.
28. COPY.—Copy or extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract, and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding, or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ..	} The same Duty as the original, when such duty does not exceed 8 Annas.
If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ..	
If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ..	
If the Duty chargeable on the original exceed 50 Rupees ..	1 Rupee. 2 Rupees. 5 Rupees.
NOTE.—Every copy bearing the proper Stamp which shall at any time be offered in evidence, shall be deemed to have been made for that purpose.	
29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet ..	} 8 Annas.
30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively ..	
	1 Rupee.

PROPER STAMPS.

31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing

The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 Annas : otherwise 8 Annas per sheet.

32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet

8 Annas.

For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c.

See Schedule B.

EXEMPTION.

Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.

33. Counterpart of a lease

The same Stamp as for such lease.

EXEMPTION.

Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.

(For Madras.)

Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras subject to the payment of Revenue to Government.

A Counterpart of a lease includes a Kubuleut, and the like.

34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immovable property, or of any right or interest therein (the same not being a Deed chargeable with *ad valorem* Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest, or otherwise by way of indemnity in respect of the same, or for the production of the Title Deeds, or Muniment of Title relating thereto, or for all or any of those purposes.

10 Rupees.

35. Deed of Gift or Dower, whether to take effect on the instant or at a future period, determinate or indeterminate

The same Stamp as for a Conveyance.

36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule

1 Rupee.

37. Duplicate, or counterpart of any Deed, Instrument, or Writing, of any description whatever, chargeable with Duty under this Act, not otherwise charged for or expressly exempted from Stamp Duty under this Schedule

The same Duty as the original when such Duty does not exceed 8 Annas.

If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees

1 Rupee.

If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees

2 Rupees.

If the Duty chargeable on the original exceed 50 Rupees

5 Rupees.

Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp, and not otherwise.

38. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property

The same Stamp as for a Conveyance.

39. LEASE.—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent

The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

40. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—

Where the rent calculated for a whole year shall not exceed in value 24 Rupees	
Exceeding 24 Rupees but not exceeding 50 Rupees
" 50	" 100
" 100	" 250
" 250	" 500
" 500	" 1,000
" 1,000	" 2,000
" 2,000	" 4,000
" 4,000	" 6,000
" 6,000	" 10,000
" 10,000	" 25,000
" 25,000	" 50,000
and for every additional 25,000, or for any part of every additional 25,000 Rupees.. .. .	

41. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium.. .. .

42. Any lease of any land, house, or other real property, stipulating for a rent, granted in consideration of a fine or premium.

EXEMPTIONS.

Any lease executed to a ryot or other actual cultivator, provided that no fine or premium be paid as part of the same transaction.

(For Madras.)

Every lease or other engagement executed between landlord and tenant, relative to land, in the Presidency of Madras subject to the payment of Revenue to Government.

43. Letter, or power of Attorney, not being of the kinds provided for in Schedule B

If the Letter or Power of Attorney be for the performance of one act only, and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees.

44. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act

If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution

If given as such collateral security as abovementioned ..

NOTE.—For Wakaluthamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities

45. Letter of license from a creditor to his debtor ..

46. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immovable property with or without possession given, or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time.. .. .

PROPER STAMPS.

When the lease is for a period not exceeding one year.		When the lease is for a period exceeding one year.	
Rs.	As.	Rs.	As.
0	4	0	8
0	8	0	12
0	12	1	0
1	0	2	0
2	0	4	0
4	0	8	0
8	0	16	0
16	0	32	0
24	0	48	0
40	0	80	0
100	0	200	0
200	0	400	0
100	0	200	0

The same Stamp as for a Lease for a period exceeding one year.
A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, and a Lease for the rent.

4 Rupees.

1 Rupee.

The same Stamp as for a Bond.

4 Rupees.

5 Rupees.

See Schedule B.

8 Rupees.

The same Stamp as for a Bond for the payment of the amount due or lent.

PROPER STAMPS.

47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property } The same Stamp as for a Promissory Note.
48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immovable property, or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an Annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued } The same Stamp as for a Bond for the payment of the total amount assured, or for the *bonâ fide* value.
49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immovable property, or of any right, title, or interest therein given for the security of an Annuity for an indefinite period, such as a Life Annuity } The same Stamp as for ten times the annual payment.
- Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum } The same Stamp as for a Deed of Mortgage of such limited sum.
- Where the total amount secured by the Mortgage is unlimited } An optional Stamp. (See Section XXVII. of Act.)
50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where, from any other cause, the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed } The same Stamp as for the Bond or other Instrument, if of value not exceeding 8 Rupees; otherwise a Stamp of 8 Rupees.
- NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped } The same Stamp as for the principal Deed if of value not exceeding 8 Rupees; otherwise a Stamp of 8 Rupees.

EXEMPTION.

- Letter of Hypothecation accompanying a Bill of Exchange.
51. MORTGAGED PROPERTY.—Re-conveyance of } The same Stamp as for an Assignment.
52. MORTGAGED PROPERTY.—Release of an equity of redemption of } The same Stamp as for a Conveyance.
53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule } Rupees. Annas.
- | | | |
|---|---|---|
| | 2 | 0 |
| 54. Partition by private agreement, or made by a Public Officer of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition— | | |
| When the sharer's portion does not exceed 100 Rupees in value } | 0 | 8 |
| Exceeding 100 Rupees and not exceeding 200 Rupees } | 1 | 0 |
| " 200 " 400 " } | 2 | 0 |
| " 400 " 600 " } | 4 | 0 |
| " 600 " 800 " } | 6 | 8 |
| " 800 " 1,000 " } | 8 | 0 |
| And for every additional 400 Rupees, or part thereof } | 2 | 0 |

When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject } A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid for the purpose of compensating the difference therefrom.

55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life, or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56—
- For every sum of 1,000 Rupees, and also for each and every fractional part of 1,000 Rupees } 8 Annas.
56. Policy of Insurance of any ship, vessel, sloop, lighter-boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter-boat, or the like, or upon any other interest relating thereto, or upon any voyage, where the premium shall not exceed two per centum on the sum insured—

		PROPER STAMPS.	
	If executed singly.	If executed in sets of two, each to be stamped.	
	Annas.	Annas.	
If the whole sum insured shall not exceed one thousand Rupees	8	4	
If the sum insured exceed one thousand Rupees, for every one thousand Rupees 8 Annas if executed singly; and if executed in a set of two, 4 Annas for each number.			
	If executed singly.	If executed in sets of two, each to be stamped.	
	Rupee.	Annas.	
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees	1	8	

If the sum insured exceed one thousand Rupees, for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, 8 Annas for each number.

If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.

NOTE.—A Letter of cover or engagement to issue a Policy of insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, nor recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.

Promissory Note.— See Bill of Exchange.

57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain

58. Protest of any Bill of Exchange or Promissory Note for any sum of money

59. Protest of any Commander or Master of a vessel

60. Protest. Notice of intention of—of any Commander or Master of a vessel

61. Receipt or discharge given for the payment of money, or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees

The same Stamp as for a Bond for the payment of the whole amount.

Rupees.	Annas.
2	0
2	0
0	8
0	1

GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be 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. Provided always, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share, in respect of a call upon any scrip or share of or in any Joint Stock or other Company, or proposed or intended Company, which last-mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

- 62. Release to an Executor or Trustee from his trust ..
- 63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet ..
- 64. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever ..
- 65. Shipping order for or relating to the conveyance of any goods on board of any Ship or Vessel
- 66. WARRANT.—Bonded Warehouse

Rupees	Annas.
10	0
0	8

The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or, in cases in which the value shall be indeterminate, an optional Stamp.—See Section XXVII. of the Act.

} 1 Anna.
} 8 Annas.

GENERAL EXEMPTIONS.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

NOTE.—The foregoing exemption does not extend to any Deed, Instrument, or Writing, executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner or by any Administrator General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court,—in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

NOTE.—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b.) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

SCHEDULE B.

Referred to in Section XXIX. of the Act, containing the Specification of Duties chargeable on Law Papers.

		PROPER STAMPS.	
Application.—See Razecnamah.			
1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate or Justice of the Peace, under Act XIV. of 1856 (<i>for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca</i>)	} 1 Anna.		
2. Bail or Security Bond, or other Obligation, whether of specified amount, or with a penalty of a specific sum of money, or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority ..		Rupees. 0	Annas. 8
EXEMPTION.			
Bail Bonds in Criminal cases, Recognisances to prosecute or give evidence, and personal recognisances for appearance or otherwise.			
3. Certificate granted under Act XXVII. of 1860 (<i>for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons</i>), if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees.	}	4	0
If exceeding 500 Rupees, but not exceeding 1,000 Rupees.		8	0
And for every additional 1,000 Rupees, or any part of every additional 1,000 Rupees		4	0
The party to whom such Certificate is granted, or his heir or representative, shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realised by him under such Certificate, and if the moneys so recovered or realised shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate, and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.			
4. Copy of Decree if passed in any Court below the Sudder Court, or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal	}	1	0
If passed in the Sudder Court in any suit or appeal ..		4	0
5. Copy of a Judgment or order not being a Decree if passed by a Court below the Sudder Court, or in any Revenue Court	}	0	8
If passed by the Sudder Court		1	0
If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp.			
EXEMPTION.			
Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court, in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty Rupees when such copy is taken out of the Court making the same.			

PROPER STAMPS.

6. Copy of any Revenue or Judicial Proceeding or Order, not provided for in Article 5, or falling under the exemption to that article, or Copy of any Account, Statement, Report, or the like, taken out of any Civil or Criminal Court or any Revenue Court or Office, for use or reference, or when left on Proceedings in place of the original withdrawn,—per sheet..

8 Annas.

7. Copy of any Deed, Instrument, or Writing stamped in accordance with Schedule A annexed to this Act when left on proceedings in place of the original withdrawn

The same Stamp as the original when such Stamp does not exceed 8 Annas; otherwise a Stamp of 8 Annas per sheet.

EXEMPTION.

Copy of any such Deed, Instrument, or Writing when the original does not require a Stamp under the said Schedule A.

Letters of Administration.—See Probate.

8. Mooktarnamah, Wakalutnamah, and other powers, filed or presented for the conduct of any case in any Court of Justice, or before any Revenue Authority, or before the Revenue Authorities—

	Rupees.	Annas.
When presented to the Sudder Court	2	0
When presented to the Board of Revenue or other Chief Controlling Revenue Authority	2	0
When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue Authority	1	0
When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer	0	8

EXEMPTIONS.

Mooktarnamahs executed by an Officer or Soldier of the Army.

No Stamp is required where Counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnamah.

9. Petition of appeal not being from an Order rejecting a plaint, or from a Decree or Order having, by any law, the force of a Decree; and petition or application presented to any Civil Court, shall be written upon Stamp Paper of the following value, viz. :—

When presented to the Sudder Court	2	0
When presented to any Court below the Sudder Court ..	0	8

SPECIAL RULE FOR BENGAL.

10. Petition of Appeal to the Board of Revenue, or other Chief Controlling Revenue Authority

Any other petition or application to the Board of Revenue or other Chief Controlling Revenue Authority

Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule, presented to any other Criminal Court, or to any other Revenue Office.)

2	0
1	0
0	8

GENERAL EXEMPTIONS.

Petition or application presented to any Moonsiff's Court, or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III. of 1859 (for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds), or to any Court of Small Causes constituted under Act XLII. of 1860 (for the establishment of Courts of Small Causes beyond the local

PROPER STAMPS.

limits of the Jurisdiction of the Supreme Courts of Judicature established by Royal Charter, in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X. of 1859 (*to amend the Law relating to the recovery of Rent in the Presidency of Fort William in Bengal*).

Application for the summons of a witness or other person to attend either to give evidence, or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chowkeedary Assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

Petition, application, charge, or information respecting any crime or offence. Petition from any prisoner, convict, or other person in duress, or under restraint of the Court or its Officers.

EXEMPTION FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.

No petition or application to the Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to suits cognisable by Collectors in the Presidency of Bombay.

11. **PLAINT OR APPEAL.**—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing.

If the amount or value of the property claimed does not exceed		Rupees.	Annas.
	15 Rupees ..	1	0
Above	16 Rupees and not exceeding 32 ..	2	0
"	32 ..	4	0
"	64 ..	8	0
"	150 ..	16	0
"	300 ..	32	0
"	800 ..	50	0
"	1,600 ..	100	0
"	3,000 ..	150	0
"	5,000 ..	250	0
"	10,000 ..	350	0
"	15,000 ..	500	0
"	25,000 ..	700	0
"	50,000 ..	1,000	0
"	1,00,000 ..	2,000	0

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III. of 1859, and the amount or value claimed do not exceed 8 Rupees

0 4

If it exceed 8 Rupees but do not exceed 16 Rupees

0 8

If it exceed 16 Rupees but do not exceed 32 Rupees

1 0

If it exceed 32 Rupees

The same Stamp as for a suit in any other Court.

In suits for possession instituted under Section XV. Act XIV. of 1859

A Stamp of one-fourth the value prescribed in the foregoing scale.

NOTE.—(a.) In suits for lands paying revenue to Government, not situate within the Presidencies of Madras and Bombay if forming one entire Mehal, or a specific portion thereof with a defined jumma, subject to revision, the value shall be assumed at the amount of the annual jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b.) Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c.) Within the Presidency of Bombay in suits for land paying revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d.) In suits for lands, exempt from the payment of Revenue, the value shall be calculated at eighteen times the aggregate annual rent payable by the Ryots or other Under-tenants of the land.

(e.) In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in land paying Revenue to Government, or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or, when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f.) If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate, authorising him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

SPECIAL RULE FOR THE PRESIDENCY OF BENGAL.

(g.) In suits instituted in the Courts of Collectors and Deputy Collectors under Act X. of 1859, for the recovery of arrears of Government Revenue, or rent of land paying revenue to Government, or of money in the hands of an Agent of such land, the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act, relating to lands paying revenue to Government, the statement of claim shall be written on paper bearing a Stamp of the value of 8 Annas.

12. Probate or Letters of Administration granted by any Court, or Certificate granted under Regulation VIII. 1827 of the Bombay Code (to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts) or under Act XL. of 1858 (for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal).

} 4 Rupees.

13. Razeenamah, Rufanamah, Soolunamah, or the like, that is to say:—

Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer

To be charged as in Petitions where petitions are required to bear a stamp.

SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognisable before Collectors under the operation of Chapter VIII. Regulation XVII. of 1827 of the Bombay Code (for the territories subordinate to Bombay, prescribing Rules for the assessment and realisation of the Land Revenue defining the relative rights in the land, and its produce of the Government and the subject of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed), as modified by Act XVI. of 1838, shall be subject to the same rules in regard to Stamps as are in force for the Courts of Civil Judicature.

GENERAL RULE.—If the subject-matter of any plaint, written statement, petition, or copy of a decree or order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of judgments; any additional piece of paper required for such copies do not require to be stamped.

M. WYLIE,

Depty. Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd April 1862, and is hereby promulgated for general information:—

Act No. XI. of 1862.

An Act to Amend Act X. of 1860 (to amend Act VII. of 1859, to alter the Duties of Customs on goods imported or exported by Sea).

Whereas it is expedient to amend the law relating to Customs Duties; It is enacted as follows:—

I. From and after the passing of this Act, in lieu of the Customs Duties authorised to be charged in Act VII. of 1859 (to alter the Duties of Customs on Goods imported or ex-

Customs Duties to be levied as prescribed in the Schedules annexed to this Act.

ported by Sea), Act XXIII. of 1859, (to alter the rates of Duty on Goods imported or exported by land from certain Foreign Territories into or from the Presidencies of Madras and Bombay respectively), and Act X. of 1860 (to amend Act VII. of 1859, to alter the Duties of Customs on Goods imported or exported by Sea), there shall be levied and collected the Duties as contained in the two

Proviso.

Schedules, A and B, annexed to this Act. Provided always, that nothing herein contained shall be deemed to alter the existing Duties upon Salt and Opium, or to authorise the levy of Duties in any free Port, or to affect the provisions of Act VI. of 1848 (for equalizing the Duties on Goods imported and exported on Foreign and British bottoms, and for abolishing Duties on Goods carried from Port to Port in the Territories subject to the Government of the East India Company), and of Act VII. of 1848 (to except certain free Ports from the operation of Section III. Act No. VI. of 1848, and otherwise to amend that Act).

SCHEDULE A.

Rates of Duty to be charged on the following Goods imported by Sea into any Port of India not being a free Port :—

1. Bullion and Coin Free.
2. Precious Stones and Pearls "
3. Grain and Pulse "
4. Horses and other living Animals "
5. Ice "
6. Coal, Coke, Bricks, Chalk, and Stones "
7. Cotton Wool "
8. Wool "
9. Flax "
10. Hemp "
11. Jute "
12. Hides and Skins, Raw "
13. Books "
14. Paper "
15. Maps, Prints, Music, and Works of Art "
16. Seeds when imported by any Public Society for gratuitous distribution "
17. Agricultural Implements "
18. Machinery of all kinds "

And the Collector of Customs, subject to the general orders of the Government of India, shall decide what articles come within the definition of Machinery, and such decision shall be final in law.

19. Military and other Regulation Uniforms and Accoutrements, when imported for private use by persons in the Public Service. Free.
20. Guano and manures of all kinds "
21. Porter, Ale, Beer, Cider, and other similar fermented Liquors } 2 annas the imperial gallon.

22. Wines and Liqueurs } 2 Rupees the imperial gallon. Except light Wines of value not exceeding 12 Rupees per dozen, which shall pay 1 Rupee the imperial gallon.

23. Spirits } 3 Rupees the imperial gallon. And the duty to be rateably increased as the strength exceeds London Proof.

24. Bottles Free.

25. Tobacco unmanufactured } 20 per cent. ad valorem.
26. Tobacco manufactured. }

27. Piece Goods } 5 per cent. ad valorem.

28. Twist } 3½ per cent. ad valorem.

29. All articles not included in the above enumeration. } 10 per cent. ad valorem.

SCHEDULE B.

Rates of Duty to be charged upon Goods exported by sea from any Port in India not being a free Port :—

1. Bullion and Coin Free.
2. Precious Stones and Pearls "
3. Horses and other living Animals "
4. Sugar and Rum "
5. Spirits "
6. Tobacco, and all preparations thereof "
7. Tea "
8. Coffee "
9. Raw Silk and Silk Chussum "
10. Cotton Wool "
11. Wool "
12. Flax "
13. Hemp "
14. Jute "
15. Hides and Skins, Raw "
16. Books "
17. Maps, Prints, and Works of Art "
18. Teak Timber "
19. Coals "
20. Iron "
21. Grain and Pulse of all sorts } 2 annas the Indian Maund.
22. Saltpetre } 2 Rupees the Indian Maund.
23. Indigo } 3 Rupees the Indian Maund.
24. Lac Dye and Sheil Lac } 4 per cent. ad valorem.
25. All country articles not enumerated or named above } 3 per cent. ad valorem.

M. WYLIE,
Deputy Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd April 1862, and is hereby promulgated for general information :—

Act No. XII. of 1862.

An Act to Repeal Act II. of 1835 so far as it relates to the Provinces of Arracan and Tenasserim.

Whereas the Provinces of Arracan and Tenasserim have been united with the Provinces of Pegu and Martaban in one general administration under a Chief Commissioner of British Burmah, and it is no longer expedient that the functionaries who are or may be appointed in the said Provinces should be under the control and superintendence of the Court of Sudder Dewanee and Nizamut Adawlut, or of the Board of Revenue; It is enacted as follows :—

I. So much of Act II. of 1835 as relates to the said Provinces of Arracan and Tenasserim is hereby repealed: provided that any

appeals or other matters relating to the said Provinces, and now pending before the Court of Sudder Dewannee and Nizamut Adawlut, or before the Board of Revenue, shall be heard and determined as if this Act had not been passed.

Proviso.

M. WYLIE,

Depy. Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd April 1862, and is hereby promulgated for general information:—

Act No. XIII. of 1862.

A Bill to Provide for a New Silver and a New Copper Coinage.

Whereas it is expedient to provide for a new Silver and a new Copper Coinage;

Preamble.

It is enacted as follows:—

I. From the 1st day of November 1862, so much of the 1st and 2nd Sections of

Repeal of Acts.

Act XVII. of 1835 (relating

to Gold and Silver Coinage) as provides that only the Silver Coins therein mentioned shall be coined at the Mints within the territories of the East India Company, and that such Coins shall bear on the reverse the words "The East India Company": also Act XXXI. of 1837 (relating to Coinage), Act XXI. of 1838 (relating to the Silver Coin), Act XXI. of 1835, Act XXII. of 1844, and Act XI. of 1854 (relating to the Copper Coin), shall be repealed, except as to any act already done or Coin already coined or issued under the same.

II. From the 1st day of November 1862, except

Description of Coins.

as provided by Act VI. of

1847 (for establishing a

Copper Currency in the Settlements of Penang, Singapore, and Malacca) in respect of Cents, Half Cents, and Quarter Cents, no Silver or Copper Coins, except those mentioned below, shall be coined at the Mints in British India:—

Silver Coin.

A Rupee, to be called the Government Rupee.

A Half Rupee.

A Quarter Rupee, or Four-Anna Piece.

An Eighth of a Rupee, or Two-Anna Piece.

Copper Coin.

A Double Pice, or Half Anna.

A Pice, or Quarter Anna.

A Half Pice, or one-eighth of an Anna.

A Pie, being one-third of a Pice, or one-twelfth of an Anna.

III. The Rupee so coined shall be of the same

Weight and Standard of Silver Coins.

weight and standard as those

provided for the Company's

Rupee by the said Act XVII.

of 1835, that is to say, the weight shall be 180 grains Troy, and the standard as follows:— $\frac{1}{4}$ th, or 165 grains of pure Silver; $\frac{1}{8}$ th, or 15 grains of Alloy. The other Silver Coins shall be of proportionate weight, and of the same standard.

IV. The Copper Coins so coined shall be of the

Weight of Copper Coins.

weight prescribed for Coins

of the same denominations

respectively by Acts XXI. of 1835 and XI. of 1854, that is to say:—

The Double Pice shall weigh 200 grains Troy.

The Pice 100 "

The Half Pice 50 "

The Pie 33 $\frac{1}{2}$ "

V. Until the Governor General in Council shall otherwise order under the

Inscriptions on Coins.

power hereinafter reserved,

the Silver and Copper Coins so coined shall bear on the obverse the likeness and the name of Her Majesty Queen Victoria, and the inscription "Victoria Queen," and on the reverse the designation of the Coins in English filled by the word "India," with such date and embellishments on each Coin as the Governor General in Council shall from time to time direct.

VI. It shall be lawful for the Governor General in

Council, from time to time, to direct the coining and issuing of all Coins authorised by this Act, and to prescribe, in lieu of the likeness and inscription as heretofore prescribed, such other devices and inscriptions and embellishments for all or any of the Coins hereby authorised, as, by an order in Council to be published in the Official Gazette, he may direct.

Governor General in Council may order other devices, &c.

VII. The said Rupee and Half Rupee shall be a

Rupee and Half Rupee to be legal tender.

legal tender in payment or

on account of all engage-

ments whatever, provided

the Coin shall not have lost more than two per cent. in weight, and provided it shall not have been clipped or filed, or have been defaced or diminished, otherwise than by use.

VIII. The Quarter Rupee and Eighth of a Rupee

Quarter and Eighth of a Rupee how to be legal tender.

shall be legal tender only

for the fractions of a Rupee,

subject to the same provisions

as in the last preceding Section mentioned.

IX. The Double Pice shall be a legal tender.

Copper Coin how to be legal tender.

for a thirty-second part

of a Rupee, or for Half an

Anna.

The Pice for a sixty-fourth part of a Rupee, or for one-fourth of an Anna.

The Half Pice for a hundred-and-twenty-eighth part of a Rupee, or for one-eighth of an Anna; and the Pie, one-third of a Pice, for a hundred-and-ninety-second part of a Rupee, or the twelfth of an Anna.

Provided, that none of the said Copper Coins shall be a legal tender, except for the fractions of a Rupee, and except in the Settlement of Prince of Wales' Island, Singapore, and Malacca, for the fractions of a Dollar at the rate fixed by Act XVII. of 1855, viz:—The Pice for a hundred-and-fortieth part of a Dollar; the Double Pice for a seventieth part of a Dollar; the Pie for a four-hundred-and-twentieth part of a Dollar; and the Half Pice for a two-hundred-and-eightieth part of a Dollar.

X. All Silver Coin of the weight and standard

Coin coined under former Acts still to be legal tender.

specified in the said Acts

XVII. of 1835, and XXI. of

1838, issued since the pass-

ing of those Acts respectively, and before the 1st day of November 1862, and declared by those Acts respectively to be a legal tender; and all Copper Coins of the weight specified in the said Acts XXI. of 1835, XXII. of 1844, and XVII. of 1855, issued since the passing of those Acts respectively, and before the 1st day of November 1862, and declared by those Acts respectively to be a legal tender, shall continue to be a legal tender for the amounts thereof respectively, subject to the same conditions and provisions as under those Acts respectively, anything in this Act contained notwithstanding.

XI. All Acts and Laws in force in British India

Existing Acts to continue in force.

at the time of the passing

of this Act respecting the

Queen's Coin, or the Silver

or Copper Coin current in British India, and not repugnant to the provisions of this Act, shall be and continue in full force and effect, and shall be applied to the Silver and Copper Coin to be coined in pursuance of this Act.

XII. The words "British India" in this Act denote the territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic., c. 106, entitled "An Act for the better Government of India."

M. WYLIE,

Depy. Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 23rd April 1862, and is hereby promulgated for general information:—

Act No. XIV. of 1862.

An Act to Amend Act XIV. of 1859 (to provide for the Limitation of Suits).

Whereas it is expedient to postpone the operation of so much of Act XIV. of 1859 as limits the period for the commencement of suits for the amount of bills for articles sold by retail when the cause of action arose before the passing of that Act; It is enacted as follows:—

- I. All suits that may now be pending, or that shall be instituted before the 1st of January 1865, to recover the amount of bills for any articles sold by retail shall, in all cases in which the cause of action arose before the passing of the said Act XIV. of 1859, be tried and determined as if that Act had not been passed.

M. WYLIE,

Deputy Secy. to the Govt. of India,
Home Department.

Fort William, the 30th April 1862.

NOTIFICATION.—The following Erratum in the Schedule to the Code of Criminal Procedure, as published in the *Calcutta Government Gazette* is notified for general information:—

In Column 5, opposite to both the Clauses of Section 116 and to Section 117 of the Indian Penal Code, for "Ditto," read "according as the offence abetted is bailable or not."

M. WYLIE,

Depy. Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st May 1862, and is hereby promulgated for general information:—

Act No. XV. of 1862.

An Act to amend the Code of Criminal Procedure.

Whereas it is expedient to amend the Code of Criminal Procedure in regard to the extension thereof to any parts of the Territories not subject to the General Regulations: It is enacted as follows:—

I. When, under the provisions of Section, 445 of the Code of Criminal Procedure, the said Code has been or shall be extended to any part of the Territories not subject to the General Regulations of Bengal, Madras, or Bombay, it shall be lawful for the Governor General in Council, or for the local Government of such Territory, to vest the Chief Officer charged with the executive administration of a District in criminal matters, by whatever designation such Officer is called, with power to try all offences not punishable with death; and, under the provisions of the said Code, to pass sentence of imprisonment of either description for a term not exceeding seven years, including such solitary confinement as is authorised by law, or fine, or both.

II. When the Sudder Court in any part of the Territories to which the said Code of Criminal Procedure has been or shall be extended as aforesaid shall consist of a single Judge, such Judge shall have all the powers of two or more Judges of the Sudder Court under Sections 398, 401, and 420 of the said Code.

III. This Act shall be taken and read as part of the Code of Criminal Procedure.

Construction.

M. WYLIE,

Depy. Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st May 1862, and is hereby promulgated for general information:—

Act No. XVI. of 1862.

An Act to limit in certain cases the amount of Assessment to the Duties chargeable after the 31st day of July 1862 under Act XXXII. of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices), and Act XXXIX. of 1860 (to amend Act XXXII. of 1860), and otherwise to modify the said Acts.

Whereas by Act XXI. of 1861 power is given to limit in certain cases, for the year commencing from the

31st day of July 1861, the amount of assessment to the Duties chargeable under Act XXXII. of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices), and Act XXXIX. of 1860 (to amend Act XXXII. of 1860); and whereas it is expedient to give similar powers in respect of the said assessment for the whole or any of the remaining three years during which the said Acts XXXII. and XXXIX. of 1860 are to continue in force, to raise the limit of exemption contained in Section CXVII. of the said Act XXXII. of 1860, and otherwise to modify the said Acts XXXII. and XXXIX. of 1860: It is enacted as follows:—

I. It shall be lawful for the Governor General of

Issue of general notice regarding the rate and amount of assessment of Duties under Schedules 1 and 2 for the year commencing 31st July 1862.

India in Council, by an order to be published in the *Government Gazette*, to direct that within the Territories or any part of the Territories subject to the local Government of any Presidency or place, the general or special notices required by Sections XXXVII. and XXXVIII. of the said Act XXXII. of 1860 shall not be issued for the year commencing from the 31st day of July 1862 in respect to the Duties contained in Schedules 1 and 2 of the said Act, and that in such Territories or part of such Territories the returns of profits or income chargeable with Duties under the said Schedules, as prescribed by Section XXXIX. of the said Act for the year commencing as above, shall not be required; but that in the place of such notices a general notice shall be issued in such Territories or part of such Territories to the effect that, except as hereinafter provided, the assessment of the Duties contained in the said Schedules for the year commencing as above upon the several persons liable thereto, either on their own behalf or on behalf of any other person, shall be at the same rate and on the same amount at and on which such persons were or shall be assessed for the year ending on the 31st day of July 1862.

II. The general notice to be issued under the last

preceding Section shall be in the form appended to this Act or to the like effect, and shall fix a period of two months after which the assessments under this Act shall be made. Such notice shall be published in the Official Gazette of the Presidency or place within which it is issued, and in such other manner as the local Government shall direct, and copies of such notice shall be affixed at the several places within such Territories or part of such Territories as are mentioned in Section XXXVII. of the said Act XXXII. of 1860.

III. After the expiration of the period specified

in such notice, the Officers within such Territories or part of such Territories whose duty it is to make assessments under the said Acts XXXII. and XXXIX. of 1860, shall proceed, except as hereinafter provided, without requiring the Returns prescribed by Section XXXIX. of the said Act XXXII. of 1860 for the year commencing from the 31st day of July 1862 in respect to the Duties contained in Schedules 1 and 2 of the said Act, to assess the several persons in their respective jurisdictions liable to the said Duties, either on their own behalf or on behalf of any other person, for the year commencing as above, at the same rate and on the same amount at and on which such persons were or shall be assessed to the said Duties for the year ending on the date above mentioned, and shall proceed to collect and recover the amount of such assessments for the year in which the same are payable under the provisions contained in the said Act XXXII. of 1860 which are hereby declared applicable to the assessments so made.

IV. The assessment ordered to be the assessment

for the year commencing from the 31st day of July 1862, under the last preceding Section, shall, in the case of every person as aforesaid, who shall not claim in any such year to be assessed for such year under Act XXXII. of 1860 as hereinafter provided, be the assessment on every such person under Schedules 1 and 2 of the said Act XXXII. of 1860 for the year commencing as above, and the Duties imposed by the said Acts XXXII. and XXXIX. of 1860 under such Schedules shall be payable on such assessment in the same manner as if it had been made on a fresh Return made under Section XXXIX. of the said Act XXXII. of 1860; and all the provisions of the said Act XXXII.

of 1860 for the collection and enforcement of payment of Duties assessed and payable under the said Act shall be applicable to the collection and enforcement of payment of the Duties under the assessments herein provided for.

V. If any person within such Territories or part of

such Territories chargeable with the Duties contained in Schedules 1 and 2 of the said Act XXXII. of 1860 or either of them, for the year commencing from the 31st day of July 1862, shall object to the assessment provided by this Act, and shall claim to be assessed under the said Act XXXII. of 1860, he shall apply to the Commissioners, Collector, or Assessor within whose jurisdiction he resides, for forms of Returns of profits or income chargeable under the said Schedules or either of them; and such person shall, within the period mentioned in such general notice, deliver the Return for the year commencing as above, filled up in the manner and containing the declaration prescribed by the said Act XXXII. of 1860, at the Office of such Assessor, Commissioners, or Collector, and claim to be assessed thereon in the same manner as if this Act had not passed. No such claim to be assessed under the said Act XXXII. of 1860 shall be received unless made within the period aforesaid.

VI. When any claim shall be made under the pro-

visions of the last preceding Section within the time therein allowed, it shall be the duty of the Assessor, Commissioners, Special Commissioner, or Collector, as the case may be, to whom such claim is made, to assess the person making it on his profits or income chargeable under the said Schedules for the year commencing from the 31st day of July 1862 in accordance with the provisions of the said Act XXXII. of 1860, and all the provisions of the said Act shall be applicable to the Return and Declaration made by such person and to the assessment made upon him.

VII. Nothing in this Act shall be held to debar the

Commissioners of any Presidency Town or any Collector from issuing or causing the issue of a special notice according to the form and in the manner provided by Section XXXVIII. of the said Act XXXII. of 1860, to any person residing within the jurisdiction of such Commissioners or Collector whom they or he shall consider liable to the Duties chargeable under the said Schedules 1 and 2, or either of them, for the year commencing from the 31st day of July 1862, but to whom a special notice requiring such person to make a Return of his profits or income under the said Schedules for the year ending on the 31st day of July 1861 shall not have been issued within such jurisdiction; or to any person to whom such special notice shall have been issued, but who shall not have been assessed to the said Duties for the said year by reason of the amount of his profits or income not rendering him liable to the said Duties or for any other cause; or to any person who such Commissioners or Collector shall have reason to believe made a fraudulent or obviously inadequate Return of his profits or income under the said Schedules or either of them for the said year, or for the year ending on the 31st day of July 1862, and who shall not have been surcharged upon such Return; or to any person who shall have been assessed to the Duties under the said Schedules or either of them on a Return of profits or income calculated upon any period less than a whole year. Provided that no notice shall be issued under this Section after the expiration of three months from the date of the general notice mentioned in Section I. of this Act.

VIII. When a special notice shall be issued to any person under the provisions of the last preceding Section,

all the provisions of the said Act XXXII. of 1860 as to special notices shall apply thereto and to any Return and Declaration made by such person and to the assessment of such person.

IX. When any transfer of any immovable property,

Case of transfer of immovable property.

which shall have been or shall be assessed to the Duties contained in the said Schedule 1 of the said Act XXXII. of 1860 for the year ending upon the 31st day of July 1862, shall have taken place subsequently to the date at which such assessment shall have been or shall be made, the person in the enjoyment of the profits or income arising from such property, at the time that the assessment of Duties thereupon for the year commencing from the 31st day of July 1862 is made, shall be liable to be assessed on the profits of such property under the rules contained in the said Act XXXII. of 1860 in the same manner as if this Act had not passed.

X. This Act shall not apply to the Duties contained in Schedules 3 and 4 of the said Act XXXII. of 1860, or to the assessment, collection, and recovery of such duties.

XI. The Governor General of India in Council may extend the provisions of this Act to the year commencing from the 31st day of July 1863, or the year commencing from the 31st day of July 1864, or to both of those years, and on such extension the several provisions of this Act shall, *mutatis mutandis*, apply to such year or years in the same manner as they apply to the year commencing from the 31st day of July 1862.

XII. If any person shall be desirous of compound-

Composition for the whole period of three years from 31st July 1862.

ing for the Duties mentioned in Schedules 1 and 2 or either of the said Schedules of the said Act XXXII. of 1860 for the entire period of three years from the 31st day of July 1862, and shall be willing to pay the whole amount of the Duties payable under the said Schedule or Schedules for such three years at one time, he may make an application to that effect, and it shall be lawful for the Commissioners of any Presidency Town, or any Collector beyond the limits of any such Town with the sanction of the Commissioner of Land Revenue or other Revenue Authority to whom such Collector is immediately subordinate, to assess such person under the said Schedule or Schedules (as the case may be) for each of the three years aforesaid at the rate and amount assessed on him under the said Schedule or Schedules (as the case may be) for the year ending on the 31st day of July 1861, or if such person shall have been assessed on a fresh Return made for the year commencing from the 31st day of July 1861 then at the rate and on the amount assessed on him in the said Schedule or Schedules for such year without any such addition as is provided in Section LXIX. or LXX. of the said Act XXXII. of 1860, and the payment by such person of the aggregate amount chargeable on him for the said three years on such assessment under the said Schedule or Schedules shall be received and taken by the said Commissioners of Collector in full satisfaction and discharge of the liability of such person to assessment under the said Schedule or Schedules during the said three years, and shall have the effect of a final settlement by such person with the Government of India in respect of all claims whatsoever in respect of such assessment. Provided that such payment be made on or before a date to be fixed by such Commissioners or Collector, and provided also that all the provisions of Section LXXV. of the said Act relating to fraud shall apply to a composition under this Section.

XIII. From and after the 31st day of July 1862, Section CXVI., CXVII., CXVIII., and CXIX. of the said Act XXXII. of 1860 shall cease to have effect, except in respect of any Duty chargeable upon any person under the said Acts XXXII. and XXXIX. of 1860 for either of the years commencing from the 31st July 1860 and the 31st July 1861, or for both of such years, or in respect of any assessment made under the said Acts upon any person for either or both of the said years.

XIV. From the 31st July 1862, with the exception contained in the last preceding Section, the two following Sections shall stand in the place of the said Sections CXVI., CXVII., CXVIII., and CXIX. of the said Act XXXII. of 1860, and shall be read and construed as if they formed part of the said Act, namely:—

The two following Sections to be in lieu of the Sections above repealed.

(1.) No person shall be chargeable to any Duty under the said Acts XXXII. and XXXIX. of 1860 whose annual profits or income do not amount to 500 Rupees. from whatever source derived, estimated as in the said Act XXXII. of 1860, do not amount to 500 Rupees.

(2.) Every person assessed under the said Acts XXXII. and XXXIX. of 1860 Procedure in the case of persons claiming exemption under preceding Section. from the 1st August 1862

on an income or profits amounting to 500 Rupees, who shall claim to be exempted from payment of Duty on the ground that his income and profits do not amount to 500 Rupees, shall, within the time limited by the said Act XXXII. of 1860 for delivering in the Returns and Declarations required by the said Act, or within such further time as the Collector or Commissioners respectively shall, for special cause assigned and delivered or caused to be delivered to the Assessor of the place where such claimant shall reside, a notice of his claim to such exemption, together with a declaration signed by such claimant and in such form as shall be prescribed as aforesaid, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from such source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, on account of the Duties made payable by this Act, or which he may have deducted or may be entitled to deduct under the authority of this Act, from any payment to which he may be liable.

XV. Sections CXCI, CXCH, CXCHH, and CXCHV. of the said Act XXXII. of 1860 which provide that separate accounts shall be kept of the one percent. Duty under Section III. of the said Act, and that the amount thereof shall be appropriated in the manner therein directed, are hereby repealed.

Provido. Provided that a sum being not less than 20 per cent. of the gross sum collected on account of the Duties of 3 and 1 per cent. prescribed by Sections I. and III. of the said Act shall be appropriated to each Presidency, Lieutenant Governorship, and Province under a Chief Commissioner, in the proportion which shall be determined by the Governor General in Council having regard to the proportion in which every such Presidency or Lieutenant Governorship or Province under a Chief Commissioner shall contribute to the whole amount of the Duty raised under the said Act XXXII. of 1860, and shall be expended by the local Governments and Chief Commissioners thereof in Roads, Canals, and other reproductive public

works which have duly sanctioned, in the various Districts under them as they may think fit, having regard to the respective contribution of such Districts.

XVI. It shall be lawful for the Governor General of India in Council, in the exercise of the powers specified in Section CCXLVI. of the said Act XXXII. of 1860, from time to time to prescribe particular forms of Returns of profits and income for any part or parts of the British Territories in India. The forms so prescribed shall be published at least three times in the *Government Gazette* of such part or parts of such Territories, and when so published, and until they shall be altered, varied, or annulled by any subsequent order of the Governor General of India in Council, such forms shall be observed by all persons in such part or parts of such Territories who, by the said Act, are required to do the matters referred to in such forms, and all Notices given and Returns or Declarations made, and all oaths and affirmations taken or made, and all proceedings had according to such forms respectively by such person shall, if otherwise valid, be deemed valid and effectual.

NOTICE.

INCOME TAX ACT, SCHEDULES 1 AND 2.

Under the orders of the Governor General of India in Council, Notice is hereby given that, except in the case of any person or persons to whom a special notice is issued, the assessment for the Income Tax for the year commencing from the 31st July 1862, under Schedules 1 and 2, Act XXXII. of 1860 (Income Tax Act), will be the same as for the year ending on the said 31st day of July 1862; provided that if any person object to such assessment, he may apply to the Commissioners, Collector of his District, or to the Assessor of his Division for forms of Returns of profits or income under the said Schedules, and send in his Return thereof within two months from the 31st July in that year, and he will then be assessed on such Return under the said Act XXXII. of 1860—
dated _____

Collector or (Commissioner).

M. WYLLIE,

Depty. Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st May 1862, and is hereby promulgated for general information:—

Act. No. XVII. of 1862.

An Act to repeal certain Regulations and Acts relating to Criminal Law and Procedure.

Whereas by Act XLV. of 1860 a Penal Code has been prescribed for British India, and the

Preamble.

said Code came into operation on the 1st day of January 1862; and whereas by Act XXV. of 1861 a Code of Procedure is provided for the Courts of Criminal Judicature not established by Royal Charter, and the said Code likewise came into operation on the 1st day of January 1862 in the Presidencies of Bengal, Madras, and Bombay; and was at the same time, or has since been, or hereafter may be extended to other parts of British India; and whereas it is expedient to repeal, in the manner hereinafter provided, certain Regulations and Acts, relating to Criminal Law and Procedure: It is enacted as follows:—

I. The several Regulations and Acts set forth in the Schedule hereunto annexed, so far as they provide for the punishment of offences, shall be

held to have been and are hereby repealed from the 1st day of January 1862 in the Presidencies of Bengal, Madras, and Bombay, and in the other parts of British India in which such Regulations and Acts or any of them were in force on the said

1st day of January 1862, except in so far as they repeal the whole or any part of any other Regulation or Act, and except as to any offence committed before the said 1st day of January 1862.

II. To the extent expressed in the Schedule annexed to this Act, the Regulations and Acts set forth therein, which are not repealed by the last preceding Section, shall, except in so far as they

repeal the whole or any part of any other Regulation or Act, and except as to any offence committed before the said 1st day of January 1862, be held to have been and are hereby repealed from the said date in the Presidencies of Bengal, Madras, and Bombay, and in the other parts of British India in which such Regulations and Acts or any of them were in force on the said 1st day of January 1862, and in which the said Code of Criminal Procedure came into operation on such date.

III. To the extent expressed in the Schedule annexed to this Act, the Regulations and Acts set forth therein, which are not repealed by Section I. of this Act, and which were in force on the said 1st day of January 1862

in any part of British India in which the said Code of Criminal Procedure did not come into operation on the said 1st day of January 1862, shall, except in so far as they repeal the whole or any part of any other Regulation or Act, and except as to any offence committed before the date on which the said Code shall have been or shall hereafter be extended to such part of British India, be held to have been or shall be repealed in such part of British India from the date on which the said Code shall have been or shall be so extended thereto.

IV. In the investigation and trial of offences committed before the said 1st day of January 1862, the Criminal Courts of the several grades and the Officers of Police shall,

after the passing of this Act, be guided by the provisions of the Code of Criminal Procedure, so far as the same can be applied, wherever the said Code shall be in operation at the time of such investigation or trial; and for the trial and punishment of such offences such Courts shall exercise the jurisdiction and powers vested in them under the said Code of Criminal Procedure, provided that no person convicted of any such offence shall be liable to any other punishment than that to which he would have been liable had he been convicted of such offence before the said 1st day of January 1862, and that no such person, who shall

claim the same, shall be deprived of any right of appeal or reference to a Sudder Court which he would have enjoyed had the trial been held under any of the Regulations or Acts hereby repealed.

V. In any part of British India to which the

Procedure in the investigation and trial, in places to which the Code of Criminal Procedure is extended after passing of this Act, of offences committed before date of extension.

investigation and trial before the date of such

Code of Criminal Procedure shall be extended after the passing of this Act, the said Code shall, subject to the provisions of the last preceding Section, be followed in the case of any offences committed before date of extension.

VI. No sentence passed before the passing of

Saving of certain sentences passed for offences committed before Code of Criminal Procedure came into operation, by reason only of the procedure of that Code having been followed.

this Act for any offence which shall have been committed before the 1st day of January 1862 (or whenever the said Code of Criminal Procedure shall not have been extended to any place in British India

on the said 1st day of January 1862, then before the date on which the said Code shall have been extended to such place), shall be liable to be quashed or set aside by reason only of the procedure in the investigation or trial of any such offence having been wholly or in part the procedure provided by the said Code of Criminal Procedure. Provided that, if in any such case it shall

Proviso.

appear that the accused party has been deprived of any right of appeal or reference to a Sudder Court, which he would have enjoyed had the trial been held under any of the Regulations or Acts hereby repealed, the Sudder Court or the highest Court of Criminal Jurisdiction may call for the proceedings in the case and pass such order thereon as it may deem just and proper.

VII. Nothing in this Act shall affect any sentence or order passed or

Saving of certain sentences passed, &c. before passing of this Act.

any proceeding held or any act done previously to the passing of this Act and in accordance with any Act or Regulation repealed by this Act.

SCHEDULE OF REGULATIONS AND ACTS REPEALED.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act XIII. of 1835	The whole Act.
Act XV. of 1835	The whole Act.
Act XVIII. of 1835	The whole Act.
Act XX. of 1835	The whole Act.
Act VI. of 1836	The whole Act.
Act XXX. of 1836	The whole Act.
Act XVIII. of 1837	The whole Act.
Act XXI. of 1837	Section IV.
Act XXIII. of 1837	The whole Act.
Act XXVII. of 1837	Section XII.
Act XXX. of 1837	The whole Act.
Act XXXIII. of 1837	The whole Act.
Act XXXVII. of 1837	The whole Act.
Act III. of 1838	The whole Act.
Act IX. of 1838	The whole Act.
Act XXVI. of 1838	The whole Act.
Act II. of 1839	The whole Act.
Act XVIII. of 1839	The whole Act.
Act XIX. of 1839	The whole Act.
Act I. of 1840	.. An Act for regulating the procedure on trials referred to the Court of Foujdaree Adawlut at Madras.	The whole Act.
Act IV. of 1840	.. An Act for preventing affrays concerning the possession of land, and for providing relief in cases of forcible dispossession, within the Presidency of Fort William in Bengal.	The whole Act.
Act V. of 1840	.. An Act concerning the oaths and declarations of Hindoos and Mahomedans.	Sections II. and III.
Act XI. of 1840	.. An Act for the Presidency of Bombay, amending the law concerning prisoners sentenced to labour or solitude.	Sections II. and III.
Act XVII. of 1841	.. An Act for amending the proceedings in appeals before the Courts of Sudder Dewany and Nizamut Adawlut in the Presidency of Fort William in Bengal.	Section II. so much as was not repealed by Act X. of 1861.
Act XXI. of 1841	.. An Act for the better prevention of local nuisances	The whole Act.
Act XXX. of 1841	.. An Act for repressing obstructions to justice in certain Courts of the East India Company.	Section I.
Act XXXI. of 1841	.. An Act for amending the provisions of the Bengal Code touching Criminal Appeals, and the revision of sentences and orders of Criminal Courts.	The whole Act.
Act VIII. 1842	.. An Act for describing in Legislative Acts, with greater certainty and convenience, the Courts of the highest jurisdiction in the respective Presidencies.	The whole Act.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act XVIII. of 1842	.. An Act for facilitating preliminary investigations of Criminal cases connected with the collection of the revenue within the Presidency of Bombay.	The whole Act.
Act IV. of 1843	.. An Act for amending the law concerning appeals from Justices of the Peace and from Magistrates acting under the Statute 53 Geo. III. c. 155.	The whole Act.
Act VII. of 1843	.. An Act for abolishing the Provincial Courts of Appeal and Circuit in the Presidency of Fort St. George, and for establishing new Zillah Courts to perform their functions; for establishing Courts constituted according to Regulations I. and II., and Regulations VII. and VIII. of 1827, in place of the existing Civil and Criminal Zillah Courts, and for extending the Civil jurisdiction of such Courts.	Sections XXVII. XXIX. XXX. XXXI. XXXII. XXXIII. XXXIV. XXXVI. XXXVII. XLI. XLII. XLIII. LI. LIV. LV. and LVI.
Act XV. of 1843	.. An Act for the more extensive employment of Uncovenanted Agency in the Judicial Department.	In so far as it relates to the powers of Deputy Magistrates or Judicial Officers.
Act XXIV. of 1843	.. An Act for better prevention of the crime of Dacoity	The whole Act.
Act III. of 1844	.. An Act for legalising the infliction of corporal punishment in cases of petty larceny generally, and when committed by offenders of tender age.	The whole Act.
Act XIV. of 1844	.. An Act for regulating the proceedings of the Sudder Courts at Fort William, Fort St. George, Bombay, and at Agra, in regard to sentences of transportation for life.	The whole Act.
Act II. of 1845	.. An Act for regulating the punishment of adultery in the Courts of the East India Company in the Territories subject to the Presidency of Bombay.	The whole Act.
Act X. of 1845	.. An Act for empowering Courts to issue warrants in cases of failure to serve summons.	The whole Act.
Act XVIII. of 1845	.. An Act for the punishment of offences committed by convicts sentenced to imprisonment for life.	The whole Act.
Act XXVII. of 1845	.. An Act for enabling Assistant Magistrates vested with special powers to decide cases under the provisions of Act IV. of 1840.	The whole Act.
Act XXX. of 1845	.. An Act for enabling Session Judges within the Madras Presidency to award fines in compensation to injured parties.	The whole Act.
Act VII. of 1846	.. An Act regarding the deposit of diet-money for witnesses in petty cases.	The whole Act.
Act X. of 1847	.. An Act for amending Act XXX. of 1836.	The whole Act.
Act XX. of 1847	.. An Act for the encouragement of learning in the Territories subject to the Government of the East India Company, by defining and providing for the enforcement of the right called copy-right therein.	Section IV.
Act I. of 1848	.. An Act to regulate the proceedings in certain cases of forgery.	The whole Act.
Act III. of 1848	.. An Act for removing doubts as to the meaning of the words "thug" and "thuggee" and the expression "murder by thuggee," when used in the Acts of the Council of India.	The whole Act.
Act V. of 1848	.. An Act to amend the law regarding the taking of Mochulkas or Penal recognizances.	The whole Act.
Act XI. of 1848.	.. An Act for the punishment of wandering gangs of thieves and robbers.	The whole Act.
Act XIX. of 1848	.. An Act for better defining the law as to revision of the sentences of subordinate Criminal Courts in the Presidencies of Bengal and Madras.	The whole Act.
Act IV. of 1849	.. An Act for the safe custody of Criminal lunatics.	The whole Act.
Act XIV. of 1849	.. An Act to punish tampering with the Army or Navy.	The whole Act.
Act VII. of 1850	.. An Act for better defining the law as to the removal of prisoners.	The whole Act.
Act XIII. of 1850	.. An Act for punishing breaches of trust.	The whole Act.
Act XVI. of 1850	.. An Act for the restitution of the value of stolen property.	The whole Act.
Act XXXVIII. of 1850.	.. An Act to allow Counsel to all persons on the trial of offences.	The whole Act.
Act IV. of 1851	.. An Act for the appointment of Uncovenanted Deputy Magistrates, and for defining the duties of Deputy and Assistant Magistrates in Bombay.	The whole Act.
Act XVI. of 1851	.. An Act for the trial of receivers of stolen property.	The whole Act.
Act XXXII. of 1852	.. An Act to facilitate the prosecution of certain Ministerial and Police Officers for certain Criminal acts.	The whole Act.
Act I. of 1853	.. An Act for providing in the Presidencies of Fort St. George and Bombay for the punishment of males of tender age for petty thefts.	The whole Act.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Act VII. of 1854	.. An Act for the apprehension within the Territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said Territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.	So much of the Act as relates to warrants issued otherwise than under the provisions of the said Act.
Act X. of 1854	.. An Act for regulating the powers of Assistants to Magistrates and of Deputy Magistrates appointed under Act XV. of 1843.	So much of Section I. as recites that the order passed by any Assistant or Deputy Magistrate shall be subject to appeal, and Sections II. and III.
Act XII. of 1854	.. An Act for conferring Criminal jurisdiction upon District	The whole Act.
Act XV. of 1855	.. An Act to amend Regulation III. of 1833 of the Bombay Regulations.	The whole Act.
Act XVI. of 1855	.. An Act to amend the law in force in the Presidency of Bombay concerning the use of badges.	The whole Act.
Act XIX. of 1855	.. An Act to amend the law relating to District Moonsiffs in the Presidency of Fort St. George.	Section V.
Act I. of 1856	.. An Act to prevent the sale or exposure of obscene books and pictures.	The whole Act.
Act II. of 1856	.. An Act to enable Magistrates and certain other Officers to take cognizance of certain offences without requiring a written complaint.	The whole Act.
Act IV. of 1856	.. An Act to prevent the malicious or wanton destruction of Cattle.	The whole Act.
Act XVII. of 1856	.. An Act to provide for the execution of Criminal process in places out of the jurisdiction of the authority issuing the same.	The whole Act.
Act III. of 1857	.. An Act relating to trespasses by Cattle.	So much of Section XIII. as provides that offence under the said Section shall be dealt with by the Police Officers according to the provisions of Section XXV. Regulation XX. of 1817 of the Bengal Code, Section XXVII. Regulation XI of 1816 of the Madras Code, and Section XLIII. Regulation XII. of 1827 of the Bombay Code.
Act VII. of 1857	.. An Act for the more extensive employment of Unconvenanted Agency in the Revenue and Judicial Departments in the Presidency of Fort St. George.	Section IV.
Act XI. of 1857	.. An Act for the prevention, trial, and punishment of offences against the State.	Sections I. and II.
Act XXIV. of 1859	.. An Act for the better regulation of the Police within the territories subject to the Presidency of Fort St. George.	Sections XXII. XXIII. XXIV. XXV. XXVI. XXVII. XXVIII. XXIX. XXX. XXXI. XXXII. XXXIII. XXXIV. XXXV. XXXVI. XXXVII. XXXVIII. XXXIX. XL. XLI. XLII. and XLIII., and so much of the Schedule as repeals Clause I. Section XI. of Regulation XI. of 1816.
Act III. of 1860	.. An Act to empower Sessions Judges to pass sentence in certain cases without reference to the Sudder Court.	The whole Act.
Act XVII. of 1860	.. An Act to repeal Act V. of 1853 (for the punishment of certain offenders who have escaped from gaol, and of persons who shall knowingly harbour such offenders, and to make certain provisions in lieu thereof).	Section XI.
Act XXXV. of 1860	.. An Act relating to the transportation of convicts. . . .	The whole Act.
Act XXII. of 1861	.. An Act to amend Act III. of 1857 (relating to trespasses by Cattle)	Sections I. II. III. IV. and V.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
BENGAL.		
Regulation IX. 1793 ..	A Regulation for re-enacting, with alterations and modifications, the Regulations passed by the Governor General in Council, on the 3rd December 1790, and subsequent dates, for the apprehension and trial of persons charged with crimes or misdemeanors.	Sections IV. V. VI. VII. VIII. IX. X. XI. XII. XIV. XV. XVI. XVII. XVIII. XXIII. XXVI. XXVII. XXIX. XLVII. XLVIII. XLIX. L. LI. LIII. LIV. LVI. LVII. LVIII. LXI. LXIV. LXV. LXXIV. LXXV. LXXVII. and LXXVIII.
Regulation XIII. 1793 ..	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature, and prescribing their respective duties.	Sections IX. and XI.
Regulation XXII. 1793.	A Regulation for re-enacting with alterations and amendments, the Regulations passed by the Governor General in Council on the 7th December 1792, for the establishment of an efficient Police throughout the country.	Sections X. XVI. XXII. XXXI. XXXII. XXXIII. XXXIV, and XXXVIII.
Regulation VII. 1794 ..	A Regulation for enabling one Judge of Circuit to hold the Courts for the half-yearly and monthly gaoal deliveries; and for empowering one of the Judges of the Provincial Court of Appeal in each Division to remain at the Sudder Station to transact certain parts of the business of the Court, whilst the other Judges are making the Circuits; and for providing against the absence or indisposition of the Judges or their Law Officers, and against vacancies in the Judicial and Law appointments.	The whole Regulation.
Regulation XVI. 1795 ..	A Regulation for the apprehension and trial of persons charged with crimes or misdemeanors in the Province of Benares; for enabling one of the Judges, in his capacity of Judge of the Provincial Court of Appeal, to transact certain parts of the business of that Court whilst the other two Judges as Judges of Circuit are making the Circuits; and for providing against the absence or indisposition of any of the Judges or their Law Officers, and against vacancies in the Judicial or Law appointments.	Section IV. Clause 1, in so far as it extends the provisions of Regulation IX. of 1793, which are repealed by this Act, and Clauses 2, 4, and 5, and the following Sections of the Regulation.
Regulation XVII. 1795 ..	A Regulation for the establishment of an efficient Police in the Province of Benares.	Sections X. XX. XXIX. XXX. XXXI. XXXII. and XXXV.
Regulation XXI. 1795 ..	A Regulation for preventing Brahmins in the Province of Benares establishing koorhs, wounding or killing their female relations or children or sitting dhurna; and for preventing the tribe of Rajecoomars in that province killing their female children.	The whole Regulation.
Regulation II. 1796 ..	A Regulation for the guidance of the Zillah and City Magistrates in the Provinces of Bengal, Behar, Orissa, and Benares, in apprehending and bringing to trial European British subjects charged with acts which may render them liable to a Criminal prosecution.	The whole Regulation.
Regulation IX. 1796 ..	A Regulation for the more certain ascertainment of the witnesses whom prisoners, committed for trial before the Courts of Circuit, may be desirous to have examined in their defence and of the causes of the non-attendance of any witnesses named by prisoners, or prosecutors to give evidence before the Courts of Circuit.	The whole Regulation.
Regulation XI. 1796 ..	A Regulation for providing against resistance to the processes of the Zillah and City Courts and Police Officers, as well as for compelling the appearance of persons charged with acts of a criminal nature, who may abscond, or otherwise evade the process issued against them.	The whole Regulation.
Regulation II. 1797 ..	A Regulation for defining more specifically the responsibility of the landholders and farmers of land in the Province of Benares, under the charge of the Police vested in them conformably to their engagements by Regulation XVII. 1795.	Section III.
Regulation IV. 1797 ..	A Regulation for making sundry alterations in and additions to Regulation IX. 1793.	The whole Regulation.
Regulation XIII. 1797 ..	A Regulation for the occasional exercise of Judicial powers by the Assistants to the Zillah and City Magistrates in the Provinces of Bengal, Behar, Orissa, and Benares.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation XIV. 1797 ..	A Regulation for empowering the Court of Nizamut Adawlut to extend relief to certain prisoners sentenced to deyt and pecuniary fines, or to restore stolen property, or the value of it, and to remain in confinement until the completion of their sentences, also for preventing sentences of the same nature in future; and for drawing the distinction between the Courts of Civil and Criminal Jurisdiction more clearly and obviously.	The whole Regulation.
Regulation III. 1798 ..	A Regulation for establishing annual vacations of the Civil Courts of Justice; for postponing the commencement of the half-yearly gaol deliveries during such vacations; and for establishing a fixed order of succession in the gaol deliveries of the several Zillahs and Cities throughout the Provinces of Bengal, Behar, Orissa, and Benares.	The whole Regulation.
Regulation II. 1799 ..	A Regulation for monthly gaol deliveries in the Cities of Dacca, Moorshedabad, and Patna; and for declaring convicts who may escape from confinement during their sentences liable to transportation.	The whole Regulation.
Regulation IV. 1799 ..	A Regulation for the trial of persons charged with crimes against the State.	The whole Regulation.
Regulation VIII. 1799 ..	A Regulation for certain modifications of the Mahomedan law in cases of murder; and to explain parts of Regulation XXI. of 1795 and Regulation V. of 1797 in cases of dhurna.	The whole Regulation.
Regulation X. 1799 ..	A Regulation to prevent delay in the transmission of the records of trials referred to the Court of Nizamut Adawlut.	The whole Regulation.
Regulation III. 1801 ..	A Regulation for putting a stop to the practice which prevails in many parts of the Company's Provinces, of parties in Civil suits preferring unfounded accusations of perjury against the witnesses in such suits, and unfounded charges of subornation of perjury against the adverse parties in such suits.	The whole Regulation.
Regulation VIII. 1801 ..	A Regulation for modifying the Mahomedan law in certain cases of kuhl khota, or accidental homicide, and in other cases of the like nature.	The whole Regulation.
Regulation VI. 1802 ..	A Regulation for preventing the sacrifice of Children at Saugor and other places.	The whole Regulation.
Regulation VI. 1803 ..	A Regulation for the guidance of the Magistrates of the several Zillahs in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company, in apprehending persons charged with crimes or offences, and bringing them to trial.	The whole Regulation, with exception to Sections III. and XXXIV.
Regulation VII. 1803 ..	A Regulation for the establishment of a Court of Circuit for the trial of persons charged with crimes in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company.	From Section V. to Section XLI. both inclusive.
Regulation VIII. 1803 ..	A Regulation for extending the jurisdiction of the Nizamut Adawlut to the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company.	The whole Regulation, with exception to Sections VI. XXIV. and XXVI.
Regulation XII. 1803 ..	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company.	Sections XII. and XIV.
Regulation XX. 1803 ..	A Regulation for the trial of persons charged with crimes against the State, in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company.	The whole Regulation.
Regulation XXXV. 1803.	A Regulation for the establishment of an efficient system of Police in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company.	Section III., Clauses 3, 4, and 5, and Section X.
Regulation L. 1803 ..	A Regulation for extending, with modifications, to the Criminal Courts, the rules prescribed in Regulation IV. 1793, for procuring the attendance of witnesses and requiring oaths or solemn declarations from witnesses in the Civil Courts, and for explaining those rules in their application to particular forms of oath by the Courts Civil and Criminal.	The whole Regulation.
Regulation LIII. 1803 ..	A Regulation for determining the punishment to be adjudged by the Criminal Courts of Judicature, in cases wherein a discretion is left by the Mahomedan law; for defining the crime and punishment of robbery by open violence; and for declaring what convicts shall be hereafter liable to transportation, or to banishment, as well as the punishment of such as may return from transportation or escape from confinement, during the periods of their sentences.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation III. 1804 ..	A Regulation for providing against resistance to the processes of the Zillah Criminal Courts and Police Officers, as well as for compelling the appearance of persons charged with acts of a criminal nature, who may abscond, or otherwise evade the process issued against them; for rendering prosecutions instituted for the recovery of losses sustained by theft and robbery cognizable in the Courts of Civil Judicature; and for ascertaining the responsibility in such cases of Tehseldars of places held khaum, for amending certain parts of Regulation VI. 1803, for preventing the offence of dhurna, and for preventing the tribe of Rajcoomars killing or causing the death of their female children in the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company.	The whole Regulation.
Regulation IV. 1804 ..	A Regulation for the administration of justice in Criminal cases in the Zillah of Cuttack.	Proviso in Section VII.
Regulation IX. 1804 ..	A Regulation for altering the denomination of the Court of Circuit and the Provincial Court of Appeal for the division of the ceded Provinces; for the administration of Justice in Criminal cases, in the conquered Provinces in the Doab, and on the right bank of the river Jumna, and in the Territory ceded to the Honorable the English East India Company in Bundelcund by the Peishwa.	So much of the Regulation as extends the whole or any part of Regulations VI. VII. VIII. XX. XXXV. and LIII. of 1803 which are repealed by this Act, to the Districts mentioned in Sections III. and IV.; Sections V. and VI.; and the proviso in Section XI.
Regulation III. 1805 ..	A Regulation to make further provision for the exemplary punishment of robbery by open violence.	The whole Regulation.
Regulation VIII. 1805 ..	A Regulation for extending to the conquered Provinces situated within the Doab and on the right bank of the river Jumna, and to the Territory ceded to the Honorable the English East India Company in Bundelcund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the Nawab Vizier to the Honorable the English East India Company, as have not been already extended to those territories, and for revising and amending certain parts of the said Laws and Regulations.	Section XIV.
Regulation I. 1806 ..	A Regulation for abolishing the jurisdiction of Zillah Moorsshedabad, and annexing the Mehals composing it to the jurisdictions of the City of Moorsshedabad, and Zillah Bheerbhoom; for altering the jurisdiction of the Courts of Circuit and Provincial Courts of Appeal of the Divisions of Calcutta and Moorsshedabad; for fixing the order of holding the half-yearly gaol deliveries in those Divisions, and in the Divisions of Benares and Bareilly; for rescinding such parts of the existing Regulations as restrict the senior Judges of the Courts of Circuit from proceeding upon the Circuit in their respective Divisions, and for extending the authority of the Courts of Nizamut Adawlut and Sudder Dewany Adawlut in certain cases.	Sections VI. VII. VIII. and IX.
Regulation XII. 1806 ..	A Regulation for annexing the Pergunnahs of Sonk, Sonsa, and Sahar, situated on the right bank of the river Jumna, to the jurisdiction of the Zillah of Agra, and for extending to those Pergunnahs the Laws and Regulations established for the internal government of the ceded and conquered Provinces.	Section III. in so far as it extends the parts of Regulation IX. of 1804, and Regulation VIII. of 1805, and the other Regulations therein referred to, which are repealed by this Act.
Regulation XV. 1806 ..	A Regulation for the amendment of certain parts of the provisions contained in Clauses 2 and 3, Section II., Regulation II. 1796, and Clauses 2 and 3, Section XIX. Regulation VI. 1803, and of the rule contained in Section VII. Regulation V. 1799.	The whole Regulation.
Regulation II. 1807 ..	A Regulation to provide more effectually for the punishment of perjury, subornation of perjury, and forgery.	The whole Regulation.
Regulation IX. 1807 ..	A Regulation for explaining and amending the existing rules of Criminal process, and for defining in certain cases the powers and duties of the Police Officers, of the Zillah and City Magistrates, and of their Assistants, of the Courts of Circuit, and of the Court of Nizamut Adawlut.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation XIV. 1807 ..	A Regulation for amending the system of Police established in the Province of Benares, and in the ceded and conquered Provinces within the Divisions of Bareilly and Benares ; also for extending to those Provinces the provisions contained in Regulation XII. 1807, for the appointment of Ameen of Police.	Section XI., Clauses 7, 8, 9, 10, 11, and 12, Section XX. and Section XXI.
Regulation VIII. 1808 ..	A Regulation for the more exemplary punishment of robbery by open violence ; and for modifying the rules in force respecting trials referred to the Court of Nizamut Adawlut.	The whole Regulation.
Regulation I. 1810 ..	A Regulation for occasionally dispensing with the attendance and futwa of the Law Officers of the Courts of Circuit.	The whole Regulation.
Regulation VI. 1810 ..	A Regulation for defining the penalties to which Zemindars and others shall be subject for neglecting to give due information of robberies, and for harbouring robbers.	Sections III. IV. and V.
Regulation XIV. 1810 ..	A Regulation for defining the powers of the Court of Nizamut Adawlut in cases of pardon and mitigation of punishment ; and for declaring the competency of the Courts of Circuit to admit prisoners to bail, in certain cases, during a reference of their trials to the Nizamut Adawlut.	The whole Regulation.
Regulation I. 1811 ..	A Regulation for making more adequate provision for the punishment of persons found guilty of the offence of breaking into houses, tents, or boats ; for subjecting to exemplary punishment persons receiving or purchasing plundered or stolen property ; and for granting licenses to gold or silversmiths, braziers or copper-smiths, iron-smiths, pawnbrokers, retail venders of brass or copper-ware, and pykars or itinerant dealers in second-hand articles.	The whole Regulation, except so much of Section X. as declares Landholders and others accountable for the early communication to the Magistrate of information respecting receivers of stolen goods.
Regulation VII. 1811 ..	A Regulation for limiting and better defining the powers of the Police Darogahs, and of Zemindars invested with the charge of the Police, with respect to persons charged with or suspected of the commission of public crimes and offences.	The whole Regulation.
Regulation X. 1811 ..	A Regulation for preventing the importation of slaves from foreign countries, and the sale of such slaves in the territories immediately dependent on the Presidency of Fort William.	Section III.
Regulation XIV. 1811 ..	A Regulation for amending the provisions of the existing Regulations respecting the punishment of Criminals by transportation, and for modifying the rules in force regarding the Offices of Judge and Magistrate of the twenty-four Pergunnahs.	The whole Regulation.
Regulation III. 1812 ..	A Regulation for amending some of the Rules at present in force in regard to the conduct of inquiries into charges of a Criminal nature, and for establishing additional provisions with a view to the more effectual apprehension of Criminals.	Sections II. and III., so much of Section IV. as provides a punishment for the offence mentioned in the Section. Section VI. and Section XII.
Regulation VII. 1813 ..	A Regulation for extending to the ceded and conquered Provinces the provisions contained in Regulation III. 1801, and in Section XIII. Regulation VIII. 1794, and for rescinding parts of Sections XI. and XV. Regulation I. 1803.	Section III.
Regulation IX. 1813 ..	A Regulation for restoring the punishment of transportation.	The whole Regulation.
Regulation VIII. 1814 ..	A Regulation for extending the provision contained in Clause 2, Section IV., Regulation III. 1812, to cases of murder, arson, and theft.	So much of Section II. as provides punishment for the offence mentioned in the Section.
Regulation XI. 1814 ..	A Regulation to make further provision for the punishment of persons convicted of breaking into, or attempting to break into houses, tents, boats, or other places of habitation, or into warehouses or other places used for the custody of property, with an intent to steal.	The whole Regulation.
Regulation XV. 1814 ..	A Regulation to define the punishment to which persons convicted of two or more offences shall, in certain cases, be subject.	The whole Regulation.
Regulation XIV. 1816 ..	A Regulation to provide more effectually for the management of the Public gaols ; and to enable the Magistrates to maintain good order and discipline in those gaols ; as well as among the prisoners employed on the public roads or other public works. Also to place the gaol at Alipore, in the vicinity of Calcutta, under the inspection and control of the Court of Nizamut Adawlut ; and to provide for the transportation of convicts to the Island of Mauritius or its immediate dependencies.	Sections IX. and XV.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation XVII. 1816.	A Regulation for the occasional revision of the regular Police and gaol establishments, for the due support and regulation of the establishments of Chowkeedars, for amending the Rules in force for the appointment and removal of Police Officers, for modifying the constitution of the Offices of the Superintendents of Police, and for reducing the miscellaneous business of Courts of Circuit, and Court of Nizamut Adawlut.	Section VIII., Clauses 3 and 4.
Regulation XVII. 1817.	A Regulation to provide for the more effectual administration of Criminal Justice in certain cases.	The whole Regulation.
Regulation XX. 1817 ..	A Regulation for reducing into one Regulation, with amendments and modifications, the several rules which have been passed for the guidance of Darogahs and other subordinate Officers of Police; for modifying the existing rules concerning the resistance or evasion of Criminal process, and for requiring further aid to the Police in certain cases, from proprietors and farmers of land and their local managers, as well as from the munduls and other heads of Villages.	Clauses 3 and 4 of Section VI., Clauses 5, 6, and 7 of Section VIII. Sections IX. XII. XIII. XIV. XV. XVI. XVII. XVIII. XIX. XX. XXII. XXIII. XXIV. XXV. and XXVI.
Regulation VI. 1818 ..	A Regulation for providing against the protracted confinement of persons charged with Criminal offences, during the examination of such charges before the Magistrates; and for defining the powers of the Courts of Circuit at the Sudder Stations of those Courts with respect to persons committed or held to bail by the Magistrates for trial at the periodical Sessions of gaol delivery.	The whole Regulation.
Regulation VIII. 1818 ..	A Regulation for rescinding part of Clause 6, Section II. Regulation LIII. 1803, for modifying some of the existing rules relating to the requisition of security for good behaviour; and for providing for a revision of the cases of certain classes of prisoners detained in confinement, on failure to furnish security for their good behaviour and appearance.	The whole Regulation.
Regulation XII. 1818 ..	A Regulation for extending the powers of the Magistrates and Joint Magistrates in the trial of persons charged with breaking into houses and other places of habitation, or into warehouses or other places used for the custody of property, with an intent to steal; or charged with theft or with buying or receiving stolen property, knowing the same to have been stolen, or charged with escape from gaol or other place of confinement.	The whole Regulation.
Regulation III. 1819 ..	A Regulation for extending the provisions of Section X. Regulation VIII. 1818, to robbers not being dacoits or gang robbers.	The whole Regulation.
Regulation VII. 1819 ..	A Regulation for declaring certain misdemeanors punishable by the Magistrates, and for defining the punishment to be adjudged in such cases.	The whole Regulation.
Regulation IV. 1820 ..	A Regulation for declaring the power of the Magistrates to give effect to Military sentences in certain cases; for providing for the more efficient exercise of the control of the Courts of Circuit over the sentences of the Magistrates in certain cases, and for amending Clause 2, Section III., Regulation XII. 1818.	The whole Regulation.
Regulation VII. 1820 ..	A Regulation for altering the punishment and form of trial in cases of dhurna.	The whole Regulation.
Regulation III. 1821 ..	A Regulation for extending, in special cases, the powers of Assistants to the Magistrates, for empowering the Hindoo and Mahomedan Law Officers of the Zillah and City Courts and Sudder Ameens to try and determine petty thefts and other Criminal cases of a trivial nature, when referred to them by a Magistrate; for limiting the period of appeal in Foujdaree cases; for rescinding parts of Section XII. and Section XVII., Regulation XXII. 1816; for modifying some of the rules in force relative to the rate and collection of the assessment levied for the maintenance of Chowkeedars of Police; and for vesting the Magistrates with certain powers in regard to persons travelling through, or assembling within their jurisdictions under suspicious circumstances.	The whole Regulation.
Regulation I. 1822 ..	A Regulation for amending Regulation XLIX. 1793, Regulation XXXII. 1803, and Regulation V. 1809.	The whole Regulation.
Regulation IV. 1822 ..	A Regulation to provide for the more effectual administration of Criminal Justice in certain cases.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation VIII. 1822 ..	A Regulation to declare that persons charged with crimes and misdemeanors must ordinarily be brought to trial at the Foujdaree Court or Sessions of the District in which such crimes or misdemeanors may be perpetrated; and to vest the Governor General in Council and the Nizamut Adawlut with a discretionary power as to the place of trial.	The whole Regulation.
Regulation II. 1823 ..	A Regulation for the more effectual suppression of affrays.	The whole Regulation.
Regulation IV. 1823 ..	A Regulation for declaring the intent of Section XIV., Regulation VII. 1794, and for prohibiting the Judges of Circuit, holding the gaol deliveries, from trying any case in which the prisoner or prisoners may have been committed for trial by themselves in the capacity of Superintendent of Police, Magistrate, Joint Magistrate, or Assistant Magistrate, for modifying the third and fourth Clauses of Section II., Regulation XIV. 1811, and for rescinding Sections IV. and V., Regulation XXIV. 1814, and Sections II. and IV., Regulation XXV. 1814.	The whole Regulation.]
Regulation VI. 1824 ..	A Regulation for defining the course of proceeding to be pursued by the Magistrates with respect to individuals charged before them with two or more offences in certain cases; for modifying Clause 2, Section II., and for amending certain other provisions of Regulation XII. 1818.	The whole Regulation.
Regulation X. 1824 ..	A Regulation for modifying and amending the rules at present in force in regard to the pardon of persons charged with or suspected of Criminal offences.	The whole Regulation.
Regulation I. 1825 ..	A Regulation for declaring the Judicial Officers competent to superintend the execution of their own process in certain cases; and for extending to Officers entrusted with the execution of a Magistrate's warrant, or other Criminal process the powers vested in Police Officers by certain provisions in Regulation XX. 1817.	The whole Regulation.
Regulation IV. 1825 ..	A Regulation for declaring the Magistrates and Criminal Courts empowered to require recognizances and security for keeping the peace in certain cases; and for explaining some of the provisions contained in Regulation VIII. 1818, relative to security for good behaviour.	The whole Regulation.
Regulation XII. 1825 ..	A Regulation for defining the powers of the Courts of Circuit and of the Nizamut Adawlut in certain cases; for the uniform punishment of contempts of Court in any of the Courts of Judicature, Civil or Criminal; for exempting females from corporal punishment by stripes; and for discontinuing the corah as an instrument of punishment in all cases.	The whole Regulation.
Regulation XVI. 1825 ..	A Regulation to make further provision for empowering the Courts of Circuit to pass sentence in certain cases of robbery without reference to the Court of Nizamut Adawlut.	The whole Regulation.
Regulation I. 1828 ..	A Regulation for empowering the Governor General in Council to commute sentences of imprisonment for life in the Alipore gaol to transportation for life to any of the British Settlements in Asia, in certain cases.	The whole Regulation
Regulation VI. 1828 ..	A Regulation to explain the intent and meaning of certain parts of Regulation II. 1823.	The whole Regulation.
Regulation VIII. 1828 ..	A Regulation for enlarging the powers of the Magistrates with regard to the offence of affrays.	The whole Regulation.
Regulation VI. 1829 ..	A Regulation for extending the powers of the Magistrates and Joint Magistrates in certain cases of theft.	The whole Regulation.
Regulation VII. 1829 ..	A Regulation for rescinding such parts of the existing Regulations as prescribe forms for periodical Reports, Calendars, Registers, or other statements to be furnished by the Civil or Criminal Authorities, and require the same to be forwarded at periods specified, and declaratory of the power to prescribe the forms of such statements vested in the Courts of Sudder Dewanny and Nizamut Adawlut, by Regulation X. 1796, Section III., and Regulation XX. 1803, Section III.	The whole Regulation.
Regulation XII. 1829 ..	A Regulation for modifying the provisions of Regulation XII. 1825.	The whole Regulation.
Regulation XVII. 1829..	A Regulation for declaring the practice of Suttee, or of burning or burying alive the widows of Hindoos, illegal and punishable by the Criminal Courts.	Sections IV. and V.
Regulation IV. 1830 ..	A Regulation to explain the intent and meaning of Clause 4, Section III., Regulation I. 1829.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation VIII. 1830 ..	A Regulation for modifying the existing rules relative to the inquiry by Magistrates and Joint Magistrates into charges of a Criminal nature.	The whole Regulation.
Regulation VI. 1831 ..	A Regulation for the appointment of one or more Judges, to be ordinarily stationed at Allahabad, for the purpose of exercising the powers and authority of the Sudder Dewanny and Nizamut Adawlut, within the Province of Benares, the Ceded and Conquered Provinces, including the Districts of Meerut, Saharunpore, Mozuffernuggur, and Boolundshuhar, which are now subject to the Chief Commissioner at Delhi, and the powers and authority of the Nizamut Adawlut in the Province of Kumaon and the Saugor and Nerbudda Territories.	Sections XII and XIII.
Regulation VII. 1831 ..	A Regulation for enabling the Governor General in Council to afford relief to the Commissioners of Circuit by vesting the Zillah and City Judges, not being Magistrates, with powers to hold monthly gaol deliveries within their respective jurisdictions (whenever that measure may be deemed advisable), and for defining the powers and duties of the Judges or other Officers, not being in charge of the Office of Commissioner, who may be appointed to hold any gaol delivery while so employed.	Sections V. and VI., and so much of Section VII. as relates to Session Judges.
Regulation IX. 1831 ..	A Regulation for the more speedy and efficient administration of justice in the Courts of Sudder Dewanny and Nizamut Adawlut.	Sections III. and IV.
Regulation II. 1832 ..	A Regulation for the better administration of Criminal justice and the Police in certain cases.	Sections II. and III.
Regulation III. 1832 ..	A Regulation for extending the provisions of Regulation X. 1811.	Clause 2 of Section II.
Regulation VI. 1832 ..	A Regulation for enabling European functionaries to avail themselves of the assistance of respectable natives in the administration of Civil or Criminal justice, and for modifying or dispensing with futwas by Mahomedan Law Officers in certain trials.	Sections IV. V. and VI.
Regulation II. 1834 ..	A Regulation for abolishing corporal punishment for substituting a fine in certain cases for a sentence of labour; and for the gradual introduction of a better system of prison discipline.	The whole Regulation, except Section VII.
MADRAS.		
Regulation III. 1802 ..	A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Adawlut established in the several Zillahs immediately subject to the Presidency of Fort St. George.	Section VIII.
Regulation IV. 1802 ..	A Regulation for establishing four Provincial Courts of Appeal, for hearing appeals from decisions passed in the several Zillah Courts; and defining their powers and duties, and prescribing rules for receiving and deciding upon appeals, and other causes of which they are declared to have cognizance.	Section XX.
Regulation VII. 1802 ..	A Regulation for the establishment of the Courts of Circuit for the trial of persons charged with crimes.	The whole Regulation.
Regulation VIII. 1802 ..	A Regulation for establishing a Foujdary Adawlut or Chief Criminal Court for the trial of Criminal cases in the last resort.	Sections VIII. IX. X. XI. XIII. XIV. XV. XVI. XVII. XVIII. XX. XXI. XXIII. XXIV. and XXV.
Regulation XI. 1802 ..	A Regulation for the appointment of the Hindoo and Mahomedan Law Officers of the Civil and Criminal Courts of Judicature.	Section VIII.
Regulation XII. 1802 ..	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature.	Sections XII. XIII. and XIV.
Regulation XV. 1803 ..	A Regulation for determining the punishment to be adjudged by the Criminal Courts of Judicature, in cases wherein a discretion is left by the Mahomedan Law for defining the crime and punishment of robbery by open violence, and for declaring what convicts shall be hereafter liable to transportation, or to banishment, as well as the punishment of such as may return from transportation, or escape from confinement during the period of their sentences.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation I. 1810	A Regulation for providing against resistance to the processes of the Zillah Criminal Courts, as well as for compelling the appearance of persons charged with acts of a Criminal nature who may abscond or otherwise evade the process issued against them ; for extending and explaining the rules contained in Section XXIII., Regulation VI. 1802, and in Section XXIII., Regulation VIII. 1892, and for putting a stop to the practice of parties in Civil suits preferring unfounded accusations of perjury against the witnesses in such suits, and unfounded charges of subornation of perjury against the adverse parties in such suits.	The whole Regulation.
Regulation VI. 1811	A Regulation to provide more effectually for the punishment of perjury, subornation of perjury, and forgery, and to alter the provisions in force for the payment of a fixed reward on the conviction of public offenders.	The whole Regulation.
Regulation VI. 1816	A Regulation for reducing into one Regulation the rules which have been passed regarding the office of Native Commissioners, for modifying and extending their powers in the trial and decision of Civil suits, and for authorising them, under the designation of District Moonsiffs, to discharge certain additional duties.	Section XLIX.
Regulation IX. 1816	A Regulation for reducing into one Regulation certain rules which have been passed regarding the Office of the Zillah Magistrate for modifying and defining his powers, and for transferring the Office of Zillah Magistrate from the Judge to the Collector of the Zillah.	The whole Regulation, except Sections II. III. IV. V. and XLIII., and Nos. 1 and 2 of Appendix.
Regulation X. 1816	A Regulation for constituting the Judges of the Courts of Adawlut of the several Zillahs, Criminal Judges of their respective Zillahs, and for defining their powers.	The whole Regulation, except Section XL. and Appendix.
Regulation XI. 1816.	A Regulation for the establishment of a general system of Police throughout the Territories subject to the Government of Fort St. George.	The whole Regulation, except Sections VIII. IX. X. XII. XIII., XIV. and XI.VII.
Regulation III. 1817.	A Regulation for explaining and modifying certain provisions of Regulations IX. X. and XI. 1816.	Section II.
Regulation I. 1818.	A Regulation to provide for the more effectual administration of Criminal justice in certain cases, and to alter certain provisions of the Regulations in force.	The whole Regulation.
Regulation III. 1819.	A Regulation to provide more effectually for the punishment of extortion, oppression, or other abuse of authority on the part of Native Officers of Police.	The whole Regulation.
Regulation V. 1819.	A Regulation for rescinding such parts of Regulations IX. X. and XI. 1816, as disqualify servants of the Government from attesting confessions.	The whole Regulation.
Regulation IV. 1821.	A Regulation for giving greater efficiency to the system of Police established in the Provinces subordinate to the Presidency of Fort St. George.	The whole Regulation, except Section VI.
Regulation II. 1822.	A Regulation to provide for the more effectual administration of Criminal justice in certain cases, and to alter certain provisions of the Regulations now in force.	The whole Regulation.
Regulation VI. 1822	A Regulation for extending the powers of the Criminal Judges and of the Courts of Circuit in the trial of persons charged with breaking into houses and other places of habitation, or into warehouses, or other places used for the custody of property, with an intent to steal, or charged with theft, or with buying or receiving stolen property, knowing the same to have been stolen, or charged with escape from gaol or other place of confinement.	The whole Regulation.
Regulation I. 1824	A Regulation for extending to the Criminal Courts the rules prescribed in Section VII., Regulation III. 1802, for procuring the attendance and evidence of witnesses.	The whole Regulation.
Regulation I. 1825	A Regulation to rescind Regulation I. 1822, and to alter certain other provisions of the Regulation in force, and to provide for the more prompt and effectual administration of Criminal justice in certain cases.	The whole Regulation.
Regulation III. 1826	A Regulation for the more easy conviction of the crime of perjury in certain cases.	The whole Regulation.
Regulation II. 1827	A Regulation for constituting the Assistant Judges appointed under Regulation I. 1827, Joint Criminal Judges of the Zillahs in which they may be stationed, and for defining the extent to which the powers of Magistrate shall be exercised by subordinate Collectors.	Section III.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation III. 1827 ..	A Regulation for empowering the Governor in Council in certain cases to direct that persons charged with crimes or misdemeanors shall be sent for trial or committal to another Court than that within the jurisdiction of which the offences charged were committed.	The whole Regulation.
Regulation VI. 1827 ..	A Regulation for explaining the provisions of Clause 1, Section V. Regulation XV. 1803, and Clause 4, Section III., Regulation VI. 1822, for making further provisions against the offence of counterfeiting the Coin; for declaring Magistrates empowered to take recognizances and security for keeping the peace in certain cases; for enlarging the power granted to Magistrates by Clause I., Section III., Regulation II. 1822; for modifying and amending the rules in force relating to the requisition of security for good behaviour; and for subjecting to compulsory labour persons unable to find the security required.	The whole Regulation.
Regulation VIII. 1827..	A Regulation for granting to Native Judges jurisdiction in Criminal cases.	So much of Section IV. as provides for Native Judges being guided by Regulation X. 1816, Sections V VII. VIII. X. XI. XII XIII, and Clauses 3 and 4 of Section XIV.
Regulation X. 1827. ..	A Regulation for the gradual introduction of trial by Jury into the Criminal Judicature of the Territories subject to the Presidency of Fort St. George.	The whole Regulation.
Regulation VIII. 1828..	A Regulation for abolishing the use of the rattan as an instrument of punishment, and for substituting in lieu thereof the cat-o'-nine tails.	The whole Regulation.
Regulation IX. 1828. ...	A Regulation for rescinding such parts of the existing Regulations as prescribe forms for Periodical Reports, Calendars, Registers, or other Statements to be furnished by the Civil or Criminal Courts, and require the same to be forwarded at periods specified.	The whole Regulation.
Regulation VI. 1829. ..	A Regulation for modifying the enactments contained in Section VIII., Regulation I. 1825.	The whole Regulation.
Regulation VIII. 1829 ..	A Regulation for the punishment of the fraudulent appropriation or the unlawful and malicious obliteration or destruction of Judicial Records, and for defining the course of proceeding to be observed in bringing to trial persons charged with perjury or subornation of perjury before certain tribunals.	The whole Regulation.
Regulation II. 1830 ..	A Regulation for abolishing the use of the corah as an instrument of punishment, and substituting in lieu thereof the cat-o'-nine tails.	The whole Regulation.
Regulation II. 1831 ..	A Regulation for modifying the provisions contained in Regulation VIII. 1827, which require that persons committed for trial before the Court of Circuit by Native Criminal Judge, shall be sent to the Criminal Judge or the Joint Criminal Judge of the Zillah, in order to their being tried by the Court of Circuit.	The whole Regulation.
Regulation III. 1831 ..	A Regulation to provide for the more effectual administration of justice in certain cases.	The whole Regulation.
Regulation VIII. 1831 ..	A Regulation for vesting in single Judges of the Courts of Sudder and Foudjary Adawlut, and in single Judges of the Provincial Courts of Appeal, under certain restrictions, the power now exercised by two or more Judges of those Courts respectively.	Section V.
Regulation VIII. 1832 ..	A Regulation for rescinding Clause 2, Section VII. and Section VIII., Regulation IV. 1821.	The whole Regulation.
Regulation IX. 1832 ..	A Regulation for the punishment of false accusations preferred to a Head of District Police, or Police Officer vested with the powers of a Head of District Police.	The whole Regulation.
Regulation XIII. 1832 ..	A Regulation to provide for the more effectual administration of Criminal justice in certain cases.	The whole Regulation.
Regulation II. 1833 ..	A Regulation for exempting females from corporal punishment by stripes.	The whole Regulation.
Regulation III. 1833 ..	A Regulation for conferring upon Sudder Ameen jurisdiction in Criminal cases, and for extending the Civil jurisdiction of Registers, Sudder Ameen, and District Moonsiffs.	Section II.
Regulation I. 1834 ..	A Regulation for the punishment of persons convicted of treason or rebellion.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
BOMBAY.		
Regulation II. 1827 ..	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	Section XXXVI.
Regulation IV. 1827 ..	A Regulation prescribing the forms of proceeding of the Courts of Law in Civil suits and appeals, and rules for the trial of the same.	Clause 4, Section XXXIV., also Section LII., and Sections LIV. and LV.
Regulation XI. 1827 ..	A Regulation for defining the persons subject to the operation of the Regulations on Criminal Judicature, under what circumstances foreigners may be given up to the Government to which they belong, and under what circumstances Government may exercise a control over the residence and persons of emigrants and their descendants.	The whole Regulation.
Regulation XII. 1827 ..	A Regulation for the establishment of a system of Police throughout the Zillahs subordinate to Bombay, for providing rules for its administration, and for defining the duties and powers of all Police Authorities and servants.	The whole Regulation, with the following exceptions:— Section I. in as far as it applies to the Zillah Magistrate; Clause 1. of Section III. in as far as it relates to the Police functions of the Zillah Magistrate; Clause 2 of Section III.; Clause 5 of the same Section in as far as it extends to the Zillah Magistrate; Section IV. in as far as it extends to Assistant Collectors in charge; Section VI.; Clause 4 of Section X.; Clause 1. of Section XIII. in as far as it regulates the endorsement and record of warrants issued by Magistrates; Clauses 1, 6, 7, and 8 of Section XIX.; Section XX.; Clauses 1 of Section XXII. in as far as it relates to the superintendence of village Police; Clause 2 of Section XXVII.; Section XXX; Clause 4 of Section XXXI.; Section XXXVII. and XL.; and Chapter VI.
Regulation XIII. 1827 ..	A Regulation for defining the constitution of Courts of Criminal Justice, and the functions and proceedings thereof.	Sections IV. V. VI. X. XI. XII., and XIII.; Chapters III. and IV.; Sections XXIX. and XXX., Clauses 1 and 2; Section XXXI., Clause 3 of Section XXXIII., and the whole of Chapter VI., except Clause 3 of Section XXXIV. in as far as it authorises the occasional substitution of a letter for a summons, and except Clause 9 of the same Section; Clause 2 of Section XXXVI., and Clauses 1 and 2 of Section XLIII.
Regulation XIV. 1827 ..	A Regulation for defining crimes and offences, and specifying the punishments to be inflicted for the same.	The whole Regulation, except Clause 2 of Section III., and Sections XX. and XXIII.
Regulation XV. 1827 ..	A Regulation containing rules under which landholders may be invested with Police authority within their respective lands or other convenient limits and deprived of the same; and declaring the mode of Procedure to be followed in regard to them in Criminal matters.	The whole Regulation.
Regulation XXIII. 1827.	A Regulation imposing certain restrictions on money transactions between persons filling certain Civil Offices and others, and on the employment of individuals with whom they may have such transactions by the said Officers in official capacities; on the possession of landed property by Europeans and Americans, and on the general use of Uniforms and Badges.	The whole Regulation.
Regulation XXX. 1827..	A Regulation enacting certain modifications of Regulations XII. XIII. XIV. and XV. of 1827, with reference to the Zillahs of Poona and Ahmednuggur.	The whole Regulation.

Reference to Regulation or Act.	Title of Regulation or Act.	Extent of Repeal.
Regulation XVII. 1828 ..	A Regulation to provide for the punishment of the crime of conspiracy.	The whole Regulation.
Regulation III. 1830 ..	A Regulation rescinding Regulations VIII. and XII. of 1828, and vesting the Criminal Judges with the powers and functions of Session Judges.	The whole Regulation, except Sections II. IV. VI. and VII.
Regulation IV. 1830 ..	A Regulation rescinding such parts of Regulation XII. of 1827, as vest the Criminal Judge with Police Jurisdiction of the Magistrate and his Assistants.	The whole Regulation, except Clause I. of Section I., and Section II.
Regulation XVI. 1830 ..	A Regulation to rescind that part of Clause 2, Section XXVI., Regulation XIV. 1827, which exempts persons assisting at rites of self-immolation from the penalty of murder; and declaring the punishments to which persons shall be liable who may assist or use force or violence in the commission of such acts.	The whole Regulation.
Regulation XIX. 1830 ..	A Regulation providing for the appointment of a Joint Session Judge within the Zillah of Poona.	The whole Regulation.
Regulation V. 1831 ..	A Regulation for making persons effecting an escape from custody, unaccompanied by force, liable to the penalties prescribed in Regulation XIV., Section XXIV. 1827.	The whole Regulation.
Regulation VIII. 1831 ..	A Regulation for modifying the jurisdiction of Session Judges and Judicial Commissioners.	The whole Regulation, except Section I.
Regulation IX. 1831 ..	A Regulation for modifying the rules under which Landholders may be invested with Police jurisdiction.	The whole Regulation.
Regulation III. 1833 ..	A Regulation for the more efficient administration of Police in certain large Towns situated in the Zillahs subordinate to Bombay.	The whole Regulation.
Regulation VII. 1833 ..	A Regulation for modifying the provisions in force for the trial and punishment of persons exceeding twelve in number assembling for riotous or rebellious purposes, not amounting to treason; and for defining the tribunal before which persons committing offences under the designation of unlawful attempts to alter the established laws, or disturbing the peace of Foreign States, may be tried.	The whole Regulation.
Regulation VIII. 1833 ..	A Regulation for modifying Section IX., of Regulation III. 1830, and introducing a more suitable arrangement for the performance of the annual Circuit by the Judicial Commissioners.	The whole Regulation.

M. WYLIE,

Deputy Secy. to the Govt. of India, Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st May 1862, and is hereby promulgated for general information:—

Act No. XVIII. of 1862.

An Act to repeal Act XVI. of 1852 in those parts of British India in which the Indian Penal Code is in force, and to re-enact some of the Provisions thereof with Amendments; and further to improve the Administration of Criminal Justice in Her Majesty's Supreme Courts of Judicature.

Whereas, in consequence of the passing of the Indian Penal Code, many of the provisions of Act XVI. of 1852 (for further improving the administration of Criminal Justice in Her Majesty's Courts of Justice in the territories of the East India Company) have become inapplicable, and others require amendment, and it is expedient to repeal the said Act, and pending the preparation of a Code of Criminal Procedure for Her Majesty's Supreme Courts of Judicature, to re-enact some of the provisions of the said Act, and to make further provision for the administration of Criminal Justice in such Courts; It is enacted as follows:—

I. Whenever, on the trial of any indictment for an offence, there shall appear to be a variance between any statement in such indictment and the evidence offered in proof thereof, it shall be lawful for the Court before which the trial shall be had, if it shall consider that by the amendment of the indictment the person indicted will not be prejudiced in his defence on the merits, to order such indictment to be amended, according to the proof, by some Officer of the Court or other person, both in that part of the indictment where such variance occurs, and in every other part of the indictment which it may become necessary to amend on such terms as to postponing the trial if the person indicted apply for a postponement, and ordering the same to be had before the same or another Jury as such Court shall think reasonable; and after any such amendment the trial shall proceed, whenever the same shall be proceeded with, in the same manner in all respects and with the same consequences both with respect to the liability of witnesses to be indicted for giving false evidence and otherwise as if no such variance had occurred; provided that in any such case where the trial shall be so postponed as aforesaid, it shall be lawful for such Court to respite the recognisances of

the prosecutor and witnesses, and of the person indicted and his surety or sureties, if any, in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence respectively, and the person indicted shall be bound to attend to be tried at the time and place to which such trial shall be postponed, without entering into any fresh recognisances for that purpose, in such and the same manner as if they were originally bound by their recognisances to appear and prosecute, or give evidence at the time and place to which such trial shall be so postponed. Provided also, that where any such trial shall be ordered to be had before another Jury, the Crown and the person indicted shall respectively be entitled to the same challenges as they were respectively entitled to before the first Jury was sworn.

II. If upon the trial of any person charged with the offence of criminal breach of trust under Section 405 of the Indian Penal Code, or the offence of cheating and thereby dishonestly inducing the person deceived to deliver property under Section 420 of the said Code, or of criminal breach of trust as a carrier, wharfinger, or warehouse-keeper under Section 407 of the said Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, the Court may order the indictment to be amended under the provisions of Section I. of this Act.

III. If upon the trial of any person charged with the offence of criminal breach of trust as a clerk or servant under Section 408 of the Indian Penal Code, evidence shall be given to prove that such person took the property in question in any such manner as to amount to the offence of theft under Section 378 of the said Code, or the offence of theft as a clerk or servant of property in possession of his master under Section 381 of the said Code, the Court may order the indictment to be amended under the provisions of Section I. of this Act.

IV. If upon the trial of any person charged with the offence of theft under Section 378 of the Indian Penal Code, or the offence of theft in a building, tent, or vessel, under Section 380 of the said Code, evidence shall be given to prove that in respect of the property stated in the indictment such person was guilty of the offence of dishonest misappropriation of property under Section 403 of the said Code, or the offence of criminal breach of trust under Section 405 of the said Code, the Court may order the indictment to be amended under the provisions of Section I. of this Act.

V. If upon the trial of any person charged with the offence of theft as a clerk or servant, of property in the possession of his master under Section 381 of the Indian Penal Code, evidence shall be given to prove that such person was guilty of the offence of dishonest misappropriation of property under Section 403 of the said

Code, or the offence of dishonest misappropriation of property possessed by a deceased person at the time of his death under Section 404 of the said Code, or of such dishonest misappropriation under the said Section 401, the offender being at the time of the person's decease employed by him as a clerk or servant, or the offence of criminal breach of trust under Section 405 of the said Code, or the offence of criminal breach of trust as a clerk or servant under Section 408 of the said Code, in respect of the property stated in the indictment, the Court may order the indictment to be amended under the provisions of Section I. of this Act.

VI. Every verdict and judgment which shall be given after the making of any amendment under the provisions of this Act, shall be of the same force and effect in all respects as if the indictment had originally been in the form in which it is after such amendment shall have been made.

VII. If it shall become necessary at any time, for any purpose whatsoever, to draw up a formal record in any case where any amendment shall have been made under the provisions of this Act, such record shall be drawn up in the form in which the indictment is, after such amendment shall have been made, without taking any notice of the fact of such amendment having been made.

VIII. In an indictment for theft the person indicted may be charged with having dishonestly taken the property stated in the indictment out of the possession of the person mentioned therein without that person's consent, and in support of such allegation, it shall be sufficient to prove that the person indicted, intending to take dishonestly such property out of the possession of the person mentioned in the indictment, without that person's consent moved that property in order to such taking.

IX. In an indictment for murder or culpable homicide not amounting to murder, or for abetting murder or culpable homicide not amounting to murder, or for attempting to commit murder which shall be preferred after this Act shall come into operation, it shall not be necessary to set forth the manner in which, or the means by which, the death of the deceased was caused or attempted to be caused.

X. In an indictment for murder, it shall be sufficient to state that the person charged with the offence did murder the deceased by doing an act with the intention of causing the death of a human being, or, as the case may be, by doing an act with the intention of causing such bodily injury to the deceased as the offender knew to be likely to cause the death of the deceased, or by doing an act with the intention of causing bodily injury to some person, and that the bodily injury intended to be inflicted was sufficient in the ordinary course of nature to cause death, or by doing an act knowing it to be so imminently dangerous that it must in all probability cause the death of a human being, or such

bodily injury as was likely to cause the death of a human being, and committing such act without any excuse for incurring the risk of causing death or such injury as aforesaid, and in any indictment for abetting murder or for attempting to commit murder, it shall be sufficient to state that the person charged with the offence abetted the murder of the deceased, or attempted to murder the deceased, as the case may be.

XI. Upon an indictment for murder; the Jury may find the person charged with the offence not guilty of murder, but guilty of culpable homicide not amounting to murder.

XII. Upon an indictment for the murder of a child, the Jury may find the person indicted not guilty of murder, but guilty of intentionally concealing or endeavouring to conceal the birth of a child.

318 of the Indian Penal Code, and the person so found guilty shall be liable to be punished under the said Section of the said Code.

XIII. It shall not be necessary in an indictment for voluntarily causing grievous hurt to specify the particular kind of grievous hurt.

XIV. Upon an indictment for voluntarily causing grievous hurt, or for voluntarily causing hurt to any person, or for an offence under Section 336, 337, or 338 of the Indian Penal Code, the person indicted shall not be entitled to be acquitted upon the ground that the hurt caused the death of the person injured, or that the person indicted was guilty of culpable homicide.

XV. In an indictment in which it shall be necessary to mention any instrument or document, or to make an averment or allegation respecting any instrument or document, it shall be sufficient to describe such instrument or document by any name or designation by which the same is usually known, or by the purport thereof, without setting out any copy or *fac-simile* thereof, or otherwise describing the same, or the value thereof.

XVI. In an indictment in which it shall be necessary to allege an intent to defraud, it shall not be necessary to allege or prove an intent to defraud any particular person, but it shall be sufficient to allege and prove an intent to defraud.

XVII. If, on the trial of any person charged with any offence, it shall appear to the Jury upon the evidence that the person charged did not complete the offence charged, but was guilty of an offence within the meaning of Section 511 of the Indian Penal Code by attempting to commit

such offence, or to cause such offence to be committed, and in such attempt doing an act towards the commission of such offence, such person shall not by reason thereof be entitled to be acquitted, but the Jury shall be at liberty to return as their verdict that the person accused is not guilty of the offence charged, but is guilty of an attempt to commit the same within the meaning of Section 511 of the Indian Penal Code, and the offender so found guilty shall be liable to be punished in the same manner as if he had been convicted upon an indictment framed under the said Section for attempting to commit the particular offence charged in the indictment, and no person so tried as herein lastly mentioned shall be liable to be afterwards prosecuted for an attempt to commit the offence for which he was so tried.

XVIII. If, upon the trial of any person indicted for criminal misappropriation of property, it shall be proved that he was guilty of committing theft of such property, he shall not by reason thereof be entitled to be acquitted of the offence charged against him.

XIX. If, upon the trial of two or more persons indicted for jointly receiving stolen property, it shall be proved that one or more of such persons separately received any part of such property, it shall be lawful for the Jury to convict upon such indictment such of the said persons as shall be proved to have received any part of such property.

XX. A person may be indicted and punished for abetting an offence which has been committed in consequence of the abetment, notwithstanding the person who committed the offence shall not have been indicted or found guilty, or shall not be in custody or amenable to justice, and every abettor of an offence may be indicted, tried, and punished for the abetment as a substantive offence, and may be tried either jointly with the principal offender or separately, and punished by any of Her Majesty's Supreme Courts of Judicature which would have power to try the principal offender, or which would have power to try the abettor if he had committed the offence himself, either in the place in which he is guilty of the abetment, or in the place in which any act shall have been committed in pursuance of the abetment.

XXI. A person may be indicted and punished for dishonestly receiving or retaining stolen property, notwithstanding the person by whose offence the possession of such property shall have been transferred, or who shall have criminally misappropriated such property or committed criminal breach of trust in respect thereof, shall not have been found guilty of such offence, or shall not be in custody or amenable to justice.

XXII. It shall be lawful to insert several counts in the same indictment against the same person for different offences. But the Judge, before whom the person indicted shall be tried, may direct that any one or more of the counts shall be treated as a distinct indictment:

Insertion of several counts in the same indictment against the same person.

or indictments, and that the person indicted shall be tried thereupon in the same manner as if such count or counts had been in separate and distinct indictments.

XXIII. If, upon the trial of any indictment for theft, it shall appear that the property alleged in the indictment was taken or moved at different times, the prosecutor shall not by reason thereof be required to elect upon which taking or moving he will proceed,

If the property alleged in an indictment for theft appear to have been taken at different times, prosecutor need not elect, unless where more than three takings, or more than six months between the first and last taking.

unless it shall appear that there were more than three takings or movings, or that more than the space of six calendar months elapsed between the first and the last of such takings or movings, and in either of such last-mentioned cases the prosecutor shall be required to elect to proceed for such number of takings or movings not exceeding three as shall appear to have taken place within the period of six calendar months from the first to the last of such takings or movings.

XXIV. In an indictment for giving or fabricating false evidence,

Form of indictment for giving or fabricating false evidence, &c.

which by the Indian Penal Code is declared to be punishable in the same manner as the offence of intentionally giving false evidence, or for abetting or attempting to commit any of the offences aforesaid, it shall be sufficient to set forth the substance of the offence charged, without setting out any part of any proceeding, either in law or in equity, and without setting forth the commission or authority of the Court or person before whom such offence was committed.

XXV. In an indictment in which it shall be necessary to make any averment as to any money or any note of any Bank, or any note of Government payable on demand, or which by any law is or shall be declared to be a legal tender, it shall be sufficient to describe such money or note simply as money, without specifying any particular coin or Bank or other note, and such allegation, so far as regards the description of the property, shall be sustained by proof of any amount of coin, or of any such note as aforesaid, although the particular species of coin, of which such amount was composed, or the amount, number, or other particulars of the note, shall not be proved, and in cases of obtaining money or any such note or notes as aforesaid by cheating by proof that the offender obtained any piece or pieces of coin, or any such note or notes, or any portion thereof, or of the value thereof by cheating, although such piece or pieces of coin or note or notes may have been delivered to him in order that some part of the value thereof should be returned to the party delivering the same or to any other person or persons, and such part shall have been returned accordingly.

Coin and Bank or Government Notes may be described simply as money.

Government payable on demand, or which by any law is or shall be declared to be a legal tender, it shall be sufficient to describe such money or note simply as money, without specifying any particular coin or Bank or other note, and such allegation, so far as regards the description of the property, shall be sustained by proof of any amount of coin, or of any such note as aforesaid, although the particular species of coin, of which such amount was composed, or the amount, number, or other particulars of the note, shall not be proved, and in cases of obtaining money or any such note or notes as aforesaid by cheating by proof that the offender obtained any piece or pieces of coin, or any such note or notes, or any portion thereof, or of the value thereof by cheating, although such piece or pieces of coin or note or notes may have been delivered to him in order that some part of the value thereof should be returned to the party delivering the same or to any other person or persons, and such part shall have been returned accordingly.

XXVI. It shall not be necessary to allege in any indictment any circumstances for the purpose of showing that the case does not come, nor shall it be necessary to allege that the case does not come within any of the general exceptions

Absence of general exceptions under the Penal Code to be assumed.

shall it be necessary to allege that the case does not come within any of the general exceptions

ACTS—41

contained in Chapter IV. of the Indian Penal Code, or within the exceptions contained in Section 136, Section 300, Section 323, Section 324, Section 325, Section 326, Section 375, or Section 499 of the said Code, but every charge shall be understood to assume the absence of all such circumstances, and it shall not be necessary on the part of the prosecutor to prove at the trial the absence of such circumstances in the first instance; but the person indicted shall be entitled to give evidence of the existence of any such circumstances, and evidence in disproof thereof may then be given on the part of the prosecutor.

Evidence as to general exception.

to give evidence of the existence of any such circumstances, and evidence in disproof thereof may then be given on the part of the prosecutor.

XXVII. In proving the existence of circumstances as a defence under the 2nd, 3rd, 5th, 6th, 7th, 8th, 9th, or 10th exception to Section 499 of the Indian Penal Code, good faith shall be presumed unless the contrary appear.

Good faith to be presumed in certain cases.

to Section 499 of the Indian Penal Code, good faith shall be presumed unless the contrary appear.

XXVIII. In every indictment words used in describing an offence shall be deemed to have been used in the sense attached to them by the Indian Penal Code.

Words in indictments to be taken in the sense of the Penal Code.

XXIX. Any person accused of murder or of culpable homicide not amounting to murder may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the act which shall have caused the death shall have been committed wholly or partly within the local limits of the jurisdiction of such Court, or if the death shall have taken place within such local limits in the same manner as if both the act had been committed and the death had taken place within such local limits.

Trials for murder or culpable homicide if the act which caused or the death took place within the jurisdiction.

of Judicature if the act which shall have caused the death shall have been committed wholly or partly within the local limits of the jurisdiction of such Court, or if the death shall have taken place within such local limits in the same manner as if both the act had been committed and the death had taken place within such local limits.

XXX. Any person accused of an offence may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the offence shall have been either commenced or completed within the local limits of the jurisdiction of such Court in the same manner as if the offence had been wholly and entirely committed within such local limits.

Supreme Court may deal with offence either commenced or completed within local jurisdiction.

of Judicature if the offence shall have been either commenced or completed within the local limits of the jurisdiction of such Court in the same manner as if the offence had been wholly and entirely committed within such local limits.

XXXI. Whenever the offence of which any person shall be accused shall consist of anything which has been done and of any consequence which has ensued therefrom, the person accused may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if either the act shall have been done or the consequence shall have ensued within the local limits of the jurisdiction of such Court in the same manner as if both the act had been done and the consequence had ensued within such local limits.

Offence may be dealt with if either the act was done or the consequence ensued within the jurisdiction.

person accused may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if either the act shall have been done or the consequence shall have ensued within the local limits of the jurisdiction of such Court in the same manner as if both the act had been done and the consequence had ensued within such local limits.

XXXII. Whenever a person shall be accused of any offence punishable under Section 411, 412, 413, or 414 of the Indian Penal Code in respect to the receiving or retaining of stolen property, such person may be dealt with,

Cases under Section 411, 412, 413, or 414 of the Indian Penal Code when part only of the offence be committed within the jurisdiction.

of stolen property, such person may be dealt with,

tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the offence by which the possession of the property shall have been transferred shall have been committed either wholly or in part within the local limits of the jurisdiction of such Court, or if any of the stolen property shall have been received or retained by the person accused within such local limits.

XXXIII. If any person shall be accused of any offence under Section 424 of the Indian Penal Code of dishonestly or fraudulently concealing or removing any property of himself, or of any other person, or of dishonestly or fraudulently assisting in the concealment or removal thereof, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if the property shall have been concealed or removed in any place within the local limits of such Court, or shall have been removed from any place within such local limits.

Similar provision as to cases under Section 424 of the Penal Code.

XXXIV. If any act shall have been committed or the consequence of any act shall have ensued on the boundaries of the local jurisdiction of such Court, or so near to such boundaries as to render it doubtful whether such act was committed or such consequence ensued within such local limits or not, such act or consequence may for all purposes be stated, deemed, and taken to have been committed or to have ensued within such local limits.

XXXV. If any person shall be accused of any offence alleged to have been committed on a journey or on any voyage in British India, such person may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if any part of the journey or voyage shall have been performed within the local limits of the jurisdiction of such Court.

XXXVI. If any person shall escape from any custody in which he is lawfully detained in pursuance of a sentence of a Court of Justice, or by virtue of a commutation of such sentence, or shall be charged with any offence declared to be punishable under Section 227 of the Indian Penal Code, or under Section XII. of Act XXIV. of 1855 (*relating to Penal Servitude*), the person accused may be dealt with, tried, and punished by any of Her Majesty's Supreme Courts of Judicature if such person shall be apprehended and re-taken within the local limits of the jurisdiction of such Court, or if he was formerly tried by such Court, or in the case of an escape from custody if he shall have escaped from custody in any place within such local limits.

XXXVII. Every Justice of the Peace shall have power to deal with any person charged with an offence for which he is liable under this Act to be tried by one of Her Majesty's Supreme Courts of Judicature in the same manner as if such offence had been wholly and entirely committed within the local limits of such Court.

XXXVIII. A former conviction or acquittal before a Court of competent jurisdiction of any offence hereby made punishable by Her Majesty's Supreme Courts shall be a bar to any subsequent trial or conviction for the same offence.

XXXIX. The provisions of Sections 10, 12, 13, 14, 15, 16, 18, and 23 of the 9th Geo. 4, c. 74, intitled "An Act for improving the administration of Criminal Justice in the East Indies," shall be deemed to apply to and to include any offence punishable under the Indian Penal Code. Section 5 of the said Act shall be deemed to include murder or culpable homicide; not amounting to murder, and the words felony or misdemeanour in Section 110 of the said Act shall be deemed to extend to and include any offence declared to be punishable under the Indian Penal Code by means of or in consequence of which the possession of property shall have been transferred.

Certain provisions of 9th George 4, c. 74, shall be deemed to apply to and include offences punishable under Penal Code.

XL. No indictment for any offence shall be held insufficient for immaterial errors.

No indictment to be held insufficient for immaterial errors.

to be held insufficient for any matter unnecessary to be proved, nor for the omission of the words "as appears by the record," or of the words "with force and arms," or of the words "against the peace," nor for the insertion of the words "against the form of the statute" instead of "against the form of the statutes," or *vice versa*, nor because any person mentioned in the indictment is designated by a name of office or other description or appellation instead of his proper name, nor for omitting to state the time at which the offence was committed in any case where time is not of the essence of the offence, nor for stating the time imperfectly, nor for stating the offence to have been committed on a day subsequent to the finding of the indictment or on an impossible day or on a day that never happened, nor for want of a proper or perfect venue, nor for want of a proper or formal conclusion, nor for want of or imperfection in the addition of any defendant, nor for want of the statement of the value or price of any matter or thing, or the amount of damage, injury, or spoil in any case where the value or price, or the amount of damage, injury, or spoil is not of the essence of the offence.

XLI. Every objection to an indictment for uncertainty, or for any formal defect apparent on the face thereof, shall be taken by demurrer or motion to quash, such indictment before the Jury shall be sworn, and not afterwards; and every Court before which any objection shall be taken by demurrer or motion to quash for any formal defect, may, if it be thought necessary, cause the indictment to be forthwith amended in such particulars by some Officer of the Court or other person, and thereupon the trial shall proceed as if no such defect had appeared.

Formal objections to indictments shall be taken before Jury are sworn. Court may amend any formal defect.

XLII. No person prosecuted shall be entitled to traverse or postpone the trial of any indictment found against him at any Session of Oyer and Ter-

No traverse allowed, but the Court may postpone trial.

miner or Sessions of Goal delivery; provided always, that if the Court, upon the application of the person so indicted, or otherwise, shall be of opinion that he ought to be allowed a further time either to prepare for defence or otherwise, such Court may adjourn the Sessions to any subsequent day, and may adjourn the trial of such person to such day or to the next subsequent Session, upon such terms as to bail or otherwise as to such Court shall seem meet, and may respite the recognisances of the prosecutor and witnesses accordingly, in which case the prosecutor and witnesses shall be bound to attend to prosecute and give evidence at such subsequent day or Session without entering into any fresh recognisance for that purpose.

XLIII. In any plea of autrefois convict or autrefois acquit, it shall be sufficient for the person accused to state that he has been lawfully convicted or acquitted (as the case may be) of the offence charged in the indictment.

XLIV. A charge of an offence under Section 497 of the Indian Penal Code shall not be instituted except by the husband of the woman.

XLV. A charge of an offence under Section 498 of the Indian Penal Code shall not be instituted except by the husband of the woman, or by the person having care of such woman on behalf of her husband.

XLVI. Upon the trial of an indictment for either of the offences mentioned in the last two preceding Sections, it shall be necessary to prove that the charge was instituted by the husband of the woman if the charge be made under Section 497 of the Indian Penal Code, or by the husband of the woman, or by the person having care of such woman on behalf of her husband, if the charge be made under Section 498 of the said Code, and in either case that the indictment is prosecuted by such husband, or other person, as the case may be, and on failure of such proof the indictment shall be quashed, and the person accused shall be discharged.

XLVII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to rigorous imprisonment, or to imprisonment with hard labour, or to solitary confinement, he shall be imprisoned in the House of Correction, whether such House of Correction be under the control of the Sheriff or not.

XLVIII. Whenever any person shall be sentenced by any of Her Majesty's Supreme Courts of Judicature to transportation or penal servitude, such persons shall be kept in the House of Correction as the place of intermediate custody, whether such House of Correction be under the control of the Sheriff or not.

XLIX. If the Sheriff be not the Officer in

whom the control of the House of Correction is vested, he shall cause any person sentenced as mentioned in either of the last two preceding Sections to be delivered to the Officer in whom the control of the House of Correction is vested, or to the keeper of such House of Correction, together with a warrant to be signed by a Judge of the said Supreme Court authorizing the detention of such person. Such Officer or keeper shall be bound to receive the person so delivered over to his custody, and they both shall be responsible for the safe custody of such person.

L. All Constables and Police Officers are hereby empowered to aid and assist* the Sheriff in carrying to the House of Correction any person sentenced as aforesaid.

LI. If the Sheriff be not the Officer in whom the control of the House of Correction is vested, he shall be absolved from all responsibility in respect of the custody of any person sentenced as aforesaid from the time such person shall be delivered to the custody of the Officer in whom the control of the House of Correction is vested, or to the keeper of such House of Correction.

LII. Whenever any person shall be sentenced by a Justice of the Peace or Police Magistrate to rigorous imprisonment, or to imprisonment with hard labour, for any offence committed within the local limits of the jurisdiction of any of Her Majesty's Supreme Courts of Judicature, the person so sentenced shall be committed to the custody of the Officer in whom the control of the House of Correction is vested, whether such House of Correction be under the control of the Sheriff or not, or of the keeper of such House of Correction, and such Officer and keeper shall be responsible for the safe custody of such person.

LIII. From and after the passing of this Act, all persons who are confined at the date of the passing of this Act in the House of Correction, whether under the sentence of any of Her Majesty's Supreme Courts of Judicature, or of any Justice of the Peace or Police Magistrate, shall be considered to be and shall remain in the custody of the Officer in whom the control of such House of Correction is vested, whether such Officer be the Sheriff or not, or of the keeper of such House of Correction, and such Officer and keeper shall be responsible for the safe custody of all such persons.

LIV. This Act shall commence and take effect in Her Majesty's Supreme Court of Judicature at Fort William in Bengal, or in any Court to which the whole or any part of the Criminal jurisdiction of that Court shall be transferred, from the time of the passing of the Act, and shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code, which have been or shall be presented or

commenced in the said Court, or in any other Court to which the whole or any part of the Criminal jurisdiction of such Court shall be transferred.

LV. This Act shall commence and take effect in Her Majesty's Supreme Courts of Judicature at Madras and Bombay. Port St. George and Bombay respectively, or in any Court to which the whole or any part of the Criminal jurisdiction of those Courts respectively shall be transferred, from the time at which it shall be notified in the Official Gazette by an order of the Governor in Council of Port St. George and Bombay respectively, that the Act is to take effect in such Courts; and from such time the provisions of the Act shall, so far as the same is applicable, extend to all indictments and proceedings in respect of any offence punishable under the Indian Penal Code which have been or shall be presented or commenced in the said Courts, or in any other Courts to which the whole or any part of the Criminal jurisdiction of such Courts shall be transferred.

LVI. From the time at which this Act shall take effect in any of Her Majesty's Supreme Courts of Judicature, as provided in the last two preceding Sections, Act XVI. of 1852 is repealed so far as it relates to indictments and proceedings in such Court, except as to offences not punishable under the Indian Penal Code.

LVII. In the construction of this Act, unless where a contrary intention appears from the context, the word "Indictment" shall be understood to include "information," "inquisition," or "presentment," as well as "indictment," and also "any plea," "replication," or other pleading; and the term "finding of the indictment" shall be understood to include "the taking of an inquisition, the exhibiting of an information" and the making of a presentment; and words importing the singular number or masculine gender shall include several persons and parties, as well as one person or party, and females as well as males, and bodies corporate as well as individuals, and several matters and things as well as one matter and thing. Words which refer to acts done shall include illegal omissions. The words "British India" shall denote that territories that are or shall become vested in Her Majesty by the Statute 21 and 22 Vic, c. 106, entitled "An Act for the better Government of India," except the Settlement of Prince of Wales' Island, Singapore, and Malacca; and the word "property" shall be understood to include goods, chattels, money, valuable securities, and every other matter or thing, whether real or personal, upon or with respect to which any offence may be committed.

M. WYLIE,

Depy. Secy. to the Govt. of India,
Home Department.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st May 1862, and is hereby promulgated for general information:—

Act No. XIX. of 1862.

An Act to extend to the Province of Oude certain Provisions of Acts XIV. of 1843 and XXXVI. of 1855 relating to the Manufacture of Contraband Salt, and to Amend the last-named Act.

Whereas it is expedient to extend to the Province of Oude certain provisions of Act XIV. of 1843 (for regulating the levy of Customs Duties and the manufacture of Salt in the North-Western Provinces of the Presidency of Bengal) and of Act XXXVI. of 1855 (to empower Officers of Customs and Land Revenue to search houses and other enclosed places for contraband Salt in the North-Western Provinces), and to amend the last-named Act; It is enacted as follows:—

1. So much of the said Act XIV. of 1843 as relates to the manufacture of alimentary Salt, and the prevention and punishment of the illicit manufacture and importation of such Salt, and the said Act XXXVI. of 1855 as hereinafter amended, shall be held to have been and are hereby extended to the Province of Oude from the date on which Act XXXI. of 1861 (to regulate the manufacture of Saltpetre and the sale of Salt educed in the refinement thereof) was extended to the said Province in the manner provided in Section XVIII. of the said Act.

II. Section IV. of Act XXXVI. of 1855 is hereby repealed, and the following Section is enacted in lieu thereof, and shall be read and construed in the same manner as if it formed part of the said Act, namely,—

"If the place to be searched is a zenannah or apartment in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the Officer making the search shall give notice to such woman in such zenannah or apartment, that she is at liberty to withdraw, and, after giving such notice, and allowing a reasonable time for the woman to withdraw, and affording her every reasonable facility for withdrawing, such Officer may enter such zenannah or apartment for the purpose of completing the search, using at the same time every precaution consistent with these provisions for preventing the clandestine removal of any Salt. Provided that the responsibility for the act, and the determination whether to force an entry or not, shall rest with the Officer of Customs or Land Revenue only."

M. WYLIE,

Depy. Secy. to the Govt. of India,
Home Department.