



SUPPLEMENT

TO THE

BOMBAY GOVERNMENT GAZETTE,

CONTAINING

ACTS FINALLY PASSED.

Published by Authority.

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ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1867, and is hereby promulgated for general information:—

Act No. XXII. of 1867.

An Act for the regulation of Public Saráis and Puraos.

Whereas it is expedient to provide for the regulation of public Saráis and Puraos; It is hereby enacted as follows:—

Preamble.

1. Regulation XIV. of 1807 of the Government of the Presidency of Fort William in Bengal, Section 11, Clause 5, is hereby repealed so far as it applies to public Saráis in the territories to which this Act may from time to time apply.

Repeal of Bengal Regulation XIV. of 1807, Section 11, Clause 5.

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

“Sarái” means any building used for the shelter and accommodation of travellers, and includes, in any case in which only part of a building is used as a Sarái, the part so used of such building. It also includes a Puraó so far as the provisions of this Act are applicable thereto:

“Sarái.”

Interpretation clause.

ACTS—14

“Keeper of a Sarái” includes the owner and any person having or acting in the care or management thereof:

“Keeper of a Sarái.”

“Magistrate of the District” means the chief officer charged with the executive administration of a district in criminal matters, whatever may be his designation:

“Magistrate of the District.”

Words in the singular include the plural, and vice versa; and in any place in which this Act shall operate “Local Government” shall mean the person administering Executive Government in such place, and shall include a Chief Commissioner and the Commissioner in Sind.

Number.

“Local Government.”

3. Within six months after this Act shall come into operation, the Magistrate of the District given to keepers of Saráis.

Notice of this Act to be given to keepers of Saráis.

which this Act shall apply may be situate shall, and from time to time thereafter such Magistrate may, give to the keeper of every such Sarái notice in writing of this Act, by leaving such notice for the keeper at the Sarái; and shall by such notice require the keeper to register the Sarái as by this Act provided. Such notice may be in the form in the Schedule to this Act annexed, or to the like effect.

4. The Magistrate of the District shall keep a register in which shall be entered by such Magistrate or such other person as he shall appoint in this behalf, the names and residences of the keepers of all Saráis within his jurisdiction, and the situation of every such Sarái. No charge shall be made for making any such entry.

Registers of Saráis to be kept.

5. After one month after the giving of such notice to register as by this Act provided, the keeper of any Sarái or any other person shall not receive any lodger, or allow any person, cattle, sheep, elephant, camel, or other animal, or any vehicle to halt or be placed in such Sarái until the same and the name and residence of the keeper thereof shall have been registered as by this Act provided.

6. The Magistrate of the District may, if he shall think fit, refuse to register as the keeper of a Sarái a person who does not produce a certificate of character, in such form and signed by such persons as the Local Government shall from time to time direct.

Lodgers, &c. not to be received in Saráis until registered.

7. The keeper of a Sarái shall be bound—

(1). When any person in such Sarái is ill of any infectious or contagious disease, or dies of such disease, to give immediate notice thereof to the nearest police station :

(2). At all times when required by any Magistrate or any other person duly authorized by the Magistrate of any District in this behalf, to give him free access to the Sarái and allow him to inspect the same or any part thereof :

(3). To thoroughly cleanse the rooms and verandahs, and drains of the Sarái, and the wells, tanks, or other sources from which water is obtained for the persons or animals using it, to the satisfaction of and so often as shall be required by the Magistrate of the District, or such persons as he shall appoint in this behalf :

(4). To remove all noxious vegetation on or near the Sarái, and all trees and branches of trees capable of affording to thieves means of entering or leaving the Sarái :

(5). To keep the gates, walls, fences, roofs, and drains of the Sarái in repair : and

(6). To provide such number of watchmen as may, in the opinion of the Magistrate of the District, subject to such rules as the Local Government may prescribe in this behalf, be necessary for the safety and protection of persons and animals or vehicles lodging in, halting at, or placed in the Sarái :

(7). To exhibit a list of charges for the use of the Sarái at such place and in such form and languages as the Magistrate of the District shall from time to time direct.

8. The keeper of a Sarái shall from time to time, if required so to do by any order of the Magistrate of the District served upon him, report, either orally or in writing as may be directed by the Magistrate, to such Magistrate or to such person as the Magistrate shall appoint, every person who resorted to such Sarái during the preceding

day or night. If written reports are required for any space of time exceeding a single day or night, schedules shall be furnished by the Magistrate of the District to the keeper. The keeper shall from time to time fill up the said schedules with the information so required, and transmit them to the said Magistrate, in such manner and at such intervals as may from time to time be ordered by him.

9. If any Sarái, by reason of abandonment, or of disputed ownership, shall remain untenanted, and thereby become a resort of idle and disorderly persons, or become in a filthy or unwholesome state, or be complained of by any two or more of the neighbours as a nuisance, the Magistrate of the District, after due inquiry, may cause notice in writing to be given to the owner, or to the person claiming to be the owner, if he be known and resident within the district, and may also cause such notice to be put on some conspicuous part of the Sarái, requiring the persons concerned therein, whoever they may be, to secure, enclose, clean, or clear the same; and if such requisition shall not be complied with within eight days, the Magistrate of the District may cause the necessary work to be executed, and all expenses thereby incurred shall be paid by the owner of the Sarái, and shall be recoverable like penalties under this Act, or, in case of abandonment or disputed ownership of the Sarái by the sale of any material found therein.

10. If a Sarái or any part thereof be deemed by the Magistrate of the District to be in a ruinous state, or likely to fall, or in any way dangerous to the persons or animals lodging in or halting at the Sarái, he shall give notice in writing to the keeper of the Sarái, requiring him forthwith to take down, repair, or secure (as the case may be) the Sarái or such part thereof as the case may require. If the keeper do not begin to take down, repair, or secure the Sarái, or such part as aforesaid, within three days after such notice, and complete such work with due diligence, the Magistrate shall cause all or so much of the Sarái as he shall think necessary to be taken down, repaired, or otherwise secured. All the expenses so incurred by the Magistrate shall be paid by the keeper of the Sarái, and shall be recoverable from him as hereinafter mentioned.

11. If any such Sarái or any part thereof be taken down by virtue of the powers aforesaid, the Magistrate of the District may sell the materials thereof, or so much of the same as shall be taken down, under the provisions of the last preceding Section, and apply the proceeds of such sale in payment of the expenses incurred, and shall restore the overplus (if any) arising from such sale to the owner of such Sarái, on demand, and may recover the deficiency (if any) as if the amount thereof were a penalty under this Act.

12. Whoever, being the keeper of any Sarái, suffers the same to be in a filthy and unwholesome state, or overgrown with vegetation, or after the expiration of two days from the time of his receiving notice in writing from the Magistrate of the

Power to shut up secure, clear, and clean deserted Saráis.

Taking down or repairing ruinous Saráis.

Sale of materials of ruinous Sarái.

Penalty for permitting Saráis to be filthy or overgrown.

District to cleanse or clear the same, or after he shall have been convicted of suffering the same to be in such state or so overgrown as aforesaid, shall allow the same to continue in such state, or so overgrown, shall be liable to the penalties provided in Section 14 of this Act. Provided that the Magistrate of the District may, in lieu of enforcing such

Proviso.

daily penalty, enter on and cleanse or clear the said Saráí, and the expense incurred by the Magistrate in respect thereof shall be paid to him by the keeper, and shall be recoverable as by this Act provided in the case of penalties.

13. The Local Government may from time to time make regulations for the better attainment of the objects of this Act, provided that such rules be not inconsistent with this Act or with any other law for the time being in force, and may from time to time repeal, alter, and add to the same. All regulations made under this Act, and all repeals thereof and alterations and additions thereto, shall be published in the local official *Gazette*.

14. If the keeper of a Saráí offend against any of the provisions of this Act or any of the regulations made in pursuance of this Act, he shall for every such offence be liable on conviction before any Magistrate to a penalty not exceeding twenty rupees, and to a further penalty not exceeding one rupee a day for every day during which the offence continues: Provided always, that this Act shall not exempt any person from any penalty or other liability to which he may be subject irrespective of this Act. All penalties imposed under this Act may be recovered in the same manner as fines may be recovered under Section 61 of the Code of Criminal Procedure.

15. Where a keeper of a Saráí is convicted of a third offence under this Act, he shall not afterwards act as keeper of a Saráí without the license in writing of the Magistrate of the District, who may either withhold such license or grant the same on such terms and conditions as he may think fit.

16. No part of this Act, except Section 8, shall apply to any Saráí which may be under the direct management of the Local Government or of any Municipal Committee.

Nothing in Act to apply to certain Saráís.

17. This Act shall in the first instance extend only to the territories under the Government of the Lieutenant Governor of the North-West Provinces of the Presidency of Fort William in Bengal. But it shall be lawful for the Local Government, by notification in the local *Gazette*, to extend this Act, *mutatis mutandis*, to any other part of the territories which are or may be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*), except the Towns of Calcutta, Madras, and Bombay, and the Settlement of Prince of Wales' Island, Singapore, and Malacca.

Power to Governor General in Council to extend this Act.

18. This Act may be called "The Saráís' Act, 1867."

Short title.

## SCHEDULE.

### FORM OF NOTICE.

Take notice that on the \_\_\_\_\_ day of \_\_\_\_\_ 1867, an Act called "The Saráís' Act, 1867," was passed, and that before the \_\_\_\_\_ day of \_\_\_\_\_ 1867 you, being the keeper of a Saráí [or Purao] within [here state the District over which the jurisdiction of the Magistrate giving the notice extends] must have your Saráí [or Purao] registered, and that the register is to be kept at [here state where the register is to be kept], and that if you do not have your Saráí [or Purao] so registered, you will be liable to a penalty not exceeding twenty rupees, and to a further penalty not exceeding one rupee a day for every day during which the offence continues, and that on your applying to [here give the name and address of the person to keep the register] he will register your Saráí [or Purao] free of all charge to you.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 1867.

WHITLEY STOKES,

Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March 1867, and is hereby promulgated for general information:—

**Act No. XI. of 1867.**

*An Act to empower the Oriental Gas Company, Limited, to extend their operations to certain places in British India.*

Whereas under or by virtue of Act No. V. of 1857 (*to confer certain powers on the Oriental Gas Company, Limited*), certain powers exercisable only in Calcutta and its environs were conferred on the Oriental Gas Company, Limited; And whereas it is expedient to empower the said Company to extend, with the previous sanction of the Local Government, their operations to any other place in British India; It is hereby enacted as follows:—

1. In this Act—"British India" means the territories which are or may become vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic. cap. 106 (*An Act for the better Government of India*); and in any part of British India in which this Act shall operate, "Local Government." means the person or persons authorized by law to administer executive government in such part.

2. The Local Government may by notification in the official *Gazette* extend the said Act No. V. of 1857 to any place within the territories subject to such Government, other than Calcutta and its environs: provided that in every place to which the said Act shall be so extended, Section III. of the same Act shall be read as if for the words 'Town of Calcutta' the name of the place to which the said Act shall be so extended were substituted: Section VII. of the same Act shall be read as if for the words and figures 'Act XIV. of 1856' the following words were substituted; (that is to say) 'any law for the time being in force to provide for the conservancy and improvement of such place:' Section XXII. of the said Act shall be read as if after the words 'Joint Stock Companies' Act, 1856,' the following words were inserted; (that is to say) 'the Indian Companies' Act, 1866, or any other Statute or Act for the time being in force relating to Joint Stock Companies; and as if for the expressions 'Supreme Court of Judicature at Fort William,' the name of the highest Civil Court of appeal in such place were substituted: and as if for the expression 'the territories of the East India Company,' the expression 'British India,' as defined in this Act, were substituted.

WHITLEY STOKES,  
Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March 1867, and is hereby promulgated for general information:—

**Act No. XII. of 1867.**

*An Act to amend the Law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Courts of Judicature at Fort William in Bengal, Madras, and Bombay.*

Whereas it is expedient that, within the local limits of the original jurisdiction of Her Majesty's High Courts of Judicature at Fort William in Bengal, Madras, and Bombay, persons should, for the purpose of being received and detained in prison, be committed to the custody of an Officer appointed by the Local Government, instead of to the custody of the Sheriff of Calcutta, Madras, or Bombay, as the case may be; It is enacted as follows:—

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

“High Court” denotes Her Majesty's High Court of Judicature at Fort William in Bengal, Madras, or Bombay, as the case may be, and includes a Judge or Judges thereof and a Division Court:

“Sheriff” denotes the Sheriff of Calcutta, Madras, or Bombay, as the case may be.

“Magistrate” includes a Magistrate of Police appointed under any Act for the time being in force for regulating the Police of the towns of Calcutta, Madras, and Bombay.

2. The Acts and parts of Acts mentioned in the Schedule hereto annexed are repealed in each of the Presidencies of Fort William, Madras, and Bombay from the date on which this Act shall come into operation in such Presidency. Any act duly done or appointment made under Act No. XII. of 1865 (*to amend the law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Court of Judicature at Fort William in Bengal*) shall be considered as valid as if it were done or made under this Act, and as if this Act had been then in force.

3. No person shall be committed to the Sheriff to be received and detained in prison; and no writ shall be awarded to the Sheriff commanding him to arrest and seize the body of any offender.

But all writs or warrants for the arrest or apprehension of any person, issued or awarded by the High Court in the exercise of its ordinary, extraordinary, or other criminal jurisdiction, shall be directed to and executed by any officer or officers of Police within the limits or such jurisdiction.

4. It shall be lawful for the Local Government to appoint an Officer who shall be called in Calcutta the Superintendent of the Presidency Jail, and in Madras and Bombay the Superintendent of Jails for the Town of Madras, or Bombay, as the case may be, and who shall have authority to receive and keep prisoners committed to his custody under the provisions of this Act.

5. The said jails shall be the jails of Calcutta, Madras, and Bombay, respectively, and the Superintendents so to be appointed are hereby respectively authorized and required to keep and detain all persons duly committed to their custody pursuant to the provisions of this Act, or otherwise by any Court, Judge, Justice of the Peace, Magistrate of Police, Coroner, or other public officer lawfully exercising Civil or Criminal jurisdiction according to the exigency of any writ, warrant, or order by which such person shall have been committed, or until such person shall be discharged by due course of law.

6. The said Superintendent shall forthwith after the execution of every such writ, order or warrant, except warrants of commitment for trial, or, after the discharge of the person committed thereby, return such writ, order or warrant to the Court or other officer by which or by whom the same shall have been issued or made, together with a certificate endorsed thereon and signed by such Superintendent, showing how the same has been executed, or why the person committed thereby has been discharged from custody before the execution thereof.

7. Whenever any person shall be sentenced by the High Court in the exercise of its original Criminal jurisdiction to imprisonment or to death, the Court shall cause such person to be delivered to the said Superintendent, together with the warrant of the said Court, and such warrant shall be executed by such Superintendent and returned by him to the High Court when executed.

8. Whenever any person shall be sentenced by the High Court in the exercise of its original Criminal jurisdiction to transportation or penal servitude, the Court shall cause such person to be delivered for intermediate custody to the said Superintendent, and the imprisonment of such person shall have effect from such delivery.

9. Whenever any Judge of a High Court shall, under any Act for the time being in force for punishing mutiny and desertion and for the better payment of the Army and their quarters, make order for the intermediate custody of an offender sentenced by a Court Martial holden in India, the Judge shall order such offender to be detained for intermediate custody by the said Superintendent.

10. Whenever any person shall be committed by the High Court, whether in execution of a decree or for contempt of Court, or other cause,

such person shall be taken by the officer to be appointed for that purpose by such Court, and shall be delivered to the said Superintendent, together with a warrant of commitment.

11. Whenever any person shall be sentenced by a Magistrate of Police for the Town of Calcutta, Madras, or Bombay, to imprisonment, either absolutely or for default of payment of any fine imposed by any such

Magistrate, or shall be committed to prison for failure to find security to keep the peace and to be of good behaviour, the Magistrate shall cause such person to be delivered to the said Superintendent, together with a warrant of the Court.

12. Every person committed by a Justice of the Peace or Magistrate or Coroner for trial by the High Court in the exercise of its original Criminal jurisdiction shall be delivered to the said

Superintendent, together with a warrant of commitment, directing him to have the body of such persons before the Court for trial, and such Superintendent shall as soon as practicable cause such person to be taken before the Court at a Criminal Session of the said Court, together with the warrant of commitment, in order that such person may be dealt with according to law. Every

person committed by a Coroner shall be delivered to the said Superintendent, together with a warrant of commitment.

13. Pending any such inquiry as is mentioned in Section 8 of Act No. XXIII. of 1861, Section 8.

Custody pending inquiries under Act XXIII. of 1861, Section 8. XXIII. of 1861 (to amend Act VIII. of 1859) which the High Court may consider it necessary to make, the defendant may be delivered by the officer of the said Court to the said Superintendent, subject to the provisions as to deposit of fees and as to release on security contained in the same Section, and such Superintendent is hereby authorized and required to detain such defendant in safe custody until he shall be redelivered to the officer of the Court for the purpose of being taken before the said Court in pursuance of an order of the said Court or of a Judge thereof, or until he shall be released by due course of law.

14. Every person arrested in pursuance of a writ, warrant, or order of the High Court in the exercise of its original Civil jurisdiction, or in pursuance of a warrant of any Court established in Calcutta, Madras, or Bombay under Act No. IX. of 1850 (for the more easy recovery of small debts and demands in Calcutta, Madras, and Bombay), or in pursuance of a warrant issued under Section 3 of this Act shall be brought without delay before the Court by which or by a Judge of which the writ, warrant, or order was issued, awarded or made, or

before a Judge thereof, if the said Court or a Judge thereof shall be then sitting for the exercise of original jurisdiction; and if such Court or a Judge thereof shall not be then sitting for the exercise of original jurisdiction, shall, unless a Judge of the said Court shall otherwise order, be delivered to the said Superintendent for intermediate custody, and shall be brought before the said Court or a Judge thereof at the next sitting of the said Court or of a Judge thereof for the exercise of original jurisdiction, in order that such person may be dealt with according to law; and the said Court or Judge shall have power to make or award all necessary orders or warrants for that purpose.

15. All persons confined in the Great Jail of Calcutta, or in any of the Jails of the Towns of Madras or Bombay under process of sentence of any of Her Majesty's late Supreme Courts of Judicature or of the High Courts, or of any Magistrate, shall be considered to be and shall remain in the custody of the said Superintendent according to the terms of the warrants under which they shall have been respectively committed to custody.

16. Any warrant of commitment under Regulation III. of 1818 of the Bengal Code (for the confinement of State Prisoners), Regulation II. of 1819 of the Madras Code (for the confinement of State Prisoners), and Regulation XXV. of 1827 of the Bombay Code (for the confinement of State Prisoners and for the attachment of the lands of chieftains and others, for reasons of State), may be directed to the said Superintendent in the same manner as the same might have been directed to the Sheriff under Act No. XXXIV. of 1850 (for the better custody of State Prisoners) and Act No. III. of 1858 (to amend the law relating to the arrest and detention of State Prisoners).

17. The provisions contained in the Statute 11 Vic., cap. 21 (to consolidate and amend the laws relating to Insolvent Debtors in India), relating to persons in prison or liable to be arrested or detained in or remanded or recommitted to, or entitled to be discharged from, prison within the limits of the Towns of Calcutta, Madras, and Bombay respectively, shall apply to all persons in the custody of the said Superintendent, or liable to be delivered to or entitled to be discharged from his custody.

18. Section 25 of Act No. XLVIII of 1860. (to amend Act No. XIII. of 1856, for regulating the Police of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca) shall be construed in Madras and Bombay as if the words "Superintendent of Jails for the Town of Madras" or "Bombay," as the case may be, were substituted for the words "Keeper or Governor of the Jail or House of Correction."

19. This Act shall come into operation in  
 Commencement of Act. Calcutta at once, and in  
 Madras and Bombay res-  
 pectively, from such date  
 as the Local Government shall notify in the local  
*Gazette*.

Short title. 20. This Act may be  
 called "The Presidency  
 Jails' Act, 1867."

SCHEDULE.

Number and date of Acts.	Title.	Extent of repeal.
No. XXIV. of 1855.	To substitute penal servitude for the punishment of transportation in respect of European and American convicts, and to amend the law relating to the removal of such convicts.	Section 8.
No. XVIII. of 1862.	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.	Sections 47, 48, 49, 50, 51, and 52.

Number and date of Acts.	Title.	Extent of repeal.
No. XXV. of 1863.	To empower Judges of the High Court and other authorities at Fort William in Bengal, to direct convicts to be imprisoned either in the House of Correction, or the Great Jail of Calcutta; and to authorize the transfer of prisoners, in certain cases, from the House of Correction to the Great Jail, and from the Great Jail to the House of Correction.	The whole.
No. XII. of 1865.	To amend the Law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Court of Judicature at Fort William in Bengal.	The whole.

WHITLEY STOKES,

*Asst. Secy. to the Govt. of India,*

*Home Dept. (Legislative).*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March 1867, and is hereby promulgated for general information:—

**Act No. XIII. of 1867.**

*An Act for the levy of enhanced Port-dues in the Ports of Moulmein and Bassein, and to provide for the establishment and maintenance of Coast Lights in the eastern part of the Bay of Bengal.*

Whereas under Act No. XXXV. of 1857 (for the levy of Port-dues in the Ports of Moulmein, Rangoon, Kyouk Phyoou, Akyab and Chittagong), and under Act No. XXV. of 1860 (for the levy of Port-dues in the Port of Bassein), the maximum rate of port-dues leviable in the ports of Moulmein and Bassein is four annas for every ton of burden in respect of every sea-going vessel of the burden of ten tons and upwards which shall enter the same ports respectively: And whereas, for the purpose of defraying the expense of maintaining the port lights of British Burmah, it is expedient to enhance the rate so leviable to the extent hereinafter mentioned: And whereas lights have been established on the Cocos and on the Alguada Reef, and a light to be called "the Oyster Reef Light," and other lights or beacons are intended to be hereafter established and maintained in the eastern part of the Bay of Bengal for the safety and guidance of ships navigating the same: And whereas it is just and reasonable that such ships should be liable to contribute to the expense of the lights and beacons last aforesaid; It is hereby enacted as follows:—

1. A port-due not exceeding the rate of five annas and six pie per every ton of burden, shall be chargeable in respect of every sea-going vessel of the burden of twenty-five tons and upwards, which shall enter either of the said ports of Moulmein and Bassein; and such port-due shall, to the extent of one anna six pie, be applicable in the first place to defray the expense of maintaining the existing port lights of British Burmah.

2. The last preceding Section shall be read with, and taken as part of, the said Acts Nos. XXXV. of 1857 and XXV. of 1860.

3. From and after the passing of this Act, a toll to be called Coast Light Dues shall be paid in respect of every vessel of the burden of fifty tons and upwards at the rate of one anna per ton of burden, in the cases following (that is to say):—

(1). If the voyage of such vessel be from the Straits of Malacca or from any place eastward of the said Straits to Bassein:

(2)—If the voyage be from Akyab to Bassein, Rangoon, or Moulmein:

(3)—If the voyage be from the said Straits or from any place eastward of the said Straits to Akyab, or from Bassein, Rangoon, Moulmein, or the coast of Tenasserim to Akyab:

(4)—If the voyage be from Calcutta, Madras, or any other place on the eastern coast of India, or from Ceylon, or any port to the westward of Ceylon, to Akyab, from and after the establishment

and during the maintenance of the said Oyster Reef Light:

(5)—If the voyage be from Calcutta, Madras, or any other place on the eastern coast of India, or from Ceylon, or any port to the westward, of Ceylon to Bassein, Rangoon, Moulmein, or any port on the Tenasserim coast:

(6)—If the voyage be to the port of Calcutta from Port Blair, the Straits Settlement, or any place eastward of Port Blair, except the ports of British Burmah:

(7)—If the voyage be from Calcutta to Port Blair, the Straits Settlement, or any place eastward thereof:

(8). If the voyage be from Rangoon or Moulmein to Bassein, or from Bassein to Rangoon or Moulmein, from and after the establishment and during the maintenance of a light either on the Baraguay Flat or on the Krishna Shoal.

4. Any vessel taking in any cargo off the coast of British Burmah and not entering any port for that purpose, shall pay the same Light Dues as she would have been liable to pay had she taken in her cargo at the port at which a port-clearance shall be granted to such vessel.

5. Nothing hereinbefore contained shall authorize the levy of Coast Light Dues on vessels making the voyage from the Straits of Malacca, or from any place to the eastward thereof, to Rangoon or Moulmein.

6. The return of a ship from any port or place shall be deemed a distinct voyage within the meaning of this Act, notwithstanding toll shall have been paid in respect of her voyage to such port or place, and notwithstanding the terms of any charter-party.

7. Notwithstanding anything hereinbefore contained, Ships of War belonging to Her Majesty or to any foreign Government or State, shall be exempt from the payment of the tolls leviable under this Act.

8. The management and control of the said coast lights and the other lights and beacons mentioned or referred to in the preamble to this Act, are hereby vested in the Chief Commissioner of British Burmah, subject to the directions of the Governor General of India in Council.

9. The said Chief Commissioner may appoint any person he may think fit to be a Collector of the tolls leviable under this Act, at any port, harbour, or place under his administration.

10. The tolls to be levied under Section of 3 this Act shall become due and be payable in respect of any ship clearing out or departing from any port, harbour, or roadstead, in the possession of or under the Government of India, upon any such voyage as aforesaid, previously to the granting of any port-clearance for such ship, or, in the event of her not requiring a port-clearance, on her preparing to leave such port, harbour, or roadstead on such voyage; and in respect of any ship entering any such port

Tolls to be paid before port-clearance is granted.



harbour, or roadstead as aforesaid, upon, or during, or at the termination of any such voyage from any port or place not under the Government of India, the toll shall be payable immediately upon her entering such port, harbour, or roadstead.

11. The Collector or other Chief Officer of Customs at any port, harbour, or place in the possession or under the Government of India, or any other Officer whom the Government to which such port, harbour, or place is subordinate, may appoint to receive the tolls last hereinbefore referred to, shall collect the same by himself, or by any Officer in his establishment whom he shall appoint. The Officer to whom any such toll shall be paid shall grant to the person paying the same a proper voucher in writing, under his hand, describing the name of his office, and the port or place at which such payment shall be made, the name, tonnage, and other proper description of the ship, and the voyage in respect of which such toll shall be paid.

12. The Officer of Government, whose duty it shall be to grant a Port-Clearance for any ship clearing out of, or leaving any such port, harbour, or place under the Government of India, shall not

Port-Clearance not to be granted till tolls are paid, and ship and goods may be distrained and sold for tolls.

grant such Port-Clearance to any ship until the Owner or Agent of such ship, or the Master or other person in command thereof, shall pay all tolls to which such ship shall be liable under Section 3 of this Act, or produce a proper voucher for, or give satisfactory proof of the payment of such tolls at the same or some other port or place. If any Master or Owner, or other person having the charge of any ship liable to the payment of any tolls under Section 3 of this Act, shall refuse or neglect to pay the amount thereof to the person authorised to collect or receive the same, such person may distrain or cause to be distrained any goods or merchandize, to whomsoever the same may belong, on board such ship, and any tackle, apparel, or furniture belonging to such ship, and may remove the same, or cause the same to be removed, to some convenient place, leaving on board such ship notice in writing of such distress, and of the cause thereof, and of the place of removal: if such tolls, together with the costs of such distress and removal, shall not be paid within three whole days after the seizure, exclusive of the day of such seizure, the person authorized to collect or receive such tolls may cause the goods, merchandize, tackle, apparel, and furniture so seized to be sold, and out of the proceeds of such sale shall pay the amount of the tolls to which such ship may be liable under this Act, together with the reasonable costs of such seizure, detention, and sale, rendering to the Master or Owner, or other person having the command of such vessel, the over-plus, if any, on demand.

13. Notwithstanding anything in this Act contained, the person authorised to collect the said tolls at any such port, harbour, or place aforesaid, may, in his own name, sue for and recover, on behalf of the Government of India, the amount of any tolls payable to him under this Act, by suit in any of the Civil Courts against the Owner or Master, or other person, who, at the time of such toll becoming due, shall have the command of any ship liable thereto.

14. In order to ascertain the burden of any ship liable to pay toll under Section 3 of this Act, the person authorised to collect such toll may require the Owner, Master, or other person in command of such ship, or any person having possession of the same, to produce the register of such ship for the inspection of such person, if the ship shall be a British registered ship or a ship registered in any part of the territories vested in Her Majesty or Her successors under the Statute 21 and 22 Vic., Cap. 106 (*An Act for the better Government of India*), and upon the refusal or neglect of any such Owner, Master, or other person to produce such register, or, if such ship shall not be a ship registered as aforesaid, upon the refusal or neglect of such Owner or Master to satisfy the person authorised to collect such tolls as to what is the true burden of the ship, it shall be lawful for such person to cause such ship to be measured at the expense of the Master thereof, and such expense shall be recoverable in the same manner as tolls payable under Section 3 of this Act, or it shall be lawful for such person to deliver to such Master, Owner, or other person in command of the ship or in the possession thereof, or to leave for him on board such ship a notice in writing specifying what in his judgment is the burden of the ship, and the burden specified in such notice shall be deemed to be the real burden of the ship and be treated as such for all the purposes of this Act, until the Owner, Master, or other person having the command of the ship shall give sufficient proof of the true burden thereof.

15. The Master of any ship which shall depart from or enter any such port, harbour, or roadstead as aforesaid, upon, or in the course of, or at the termination of any voyage, shall, upon demand by any person authorised to collect or receive tolls under Section 3 of this Act, specify upon what voyage he is bound; and if any Master of any such ship shall refuse or neglect so to do, or shall give a false statement, or shall endeavour to evade the payment of any tolls payable under Section 3 of this Act, or shall obstruct any Officer of Government in the discharge of his duty under this Act, shall be punishable by a Magistrate in a summary manner by a fine not exceeding Two Hundred Rupees.

16. If any dispute shall arise respecting the liability of any ship to the payment of toll under Section 3 of this Act, or in respect of the burden of any ship, or the amount of toll payable, or the amount of any charges on account of any distress, removal, or sale under this Act; such dispute shall be heard and determined by a Magistrate in a summary manner, and the decision of such Magistrate shall be final.

17. The Governor General of India in Council may, from time to time, as he may think fit, reduce the tolls payable under this Act, in respect of all vessels or of any particular class or classes of vessels, and again raise the same to any amount not exceeding the amounts above specified.

WHITLEY STOKES,  
Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March 1867, and is hereby promulgated for general information:—

**Act No. XIV. of 1867.**

*An Act to provide for the assessment of the Pándharí tax in certain parts of the Central Provinces.*

Whereas there has for many years existed, and now exists in certain districts of the Central Provinces, a tax called the Pándharí tax, assessable on all persons not engaged in agriculture; And whereas it is expedient to make rules for regulating the assessment of such tax; It is enacted as follows:—

1. The Pándharí tax is hereby declared to be assessable on all persons dwelling or personally working for gain or carrying on business within the districts of Nagpore, Wurdah, Chandah, Bhundara, Chindwarra, Raepore, Belaspore and Sumbulpore, any part of whose income is derived from any source other than agriculture. Provided that no person whose estimated income is less than seventy-five rupees

Persons on whom the Pándharí tax is assessable. Limitation of rates of assessment. a year shall be assessed to the said tax; that no person shall be assessed to the said tax at a rate exceeding two *per centum* on his estimated income, and that no person shall be assessable to the said tax at a sum exceeding five hundred rupees per annum.

2. The Chief Commissioner of the Central Provinces may from time to time with the previous sanction of the Governor General of India in Council, make and publish in such manner as may seem fit rules not inconsistent with the provisions of this Act or of any other law for the time being in force, to provide (amongst other things) for the matters hereinafter mentioned.

Chief Commissioner may make rules as to assessment and collection of the Pándharí tax. For what the rules may provide. 3. The rules made under the last preceding Section may provide:—

(1.) For regulating the manner, and rates, and classes of assessments:

(2.) For regulating the time and manner of collecting the amount assessed; and, for allowing

to the persons employed in the collection fees not exceeding three *per centum* on the amount assessed upon the tax-payers:

(3.) For the imposition of penalties on persons convicted of the breach of any rule or regulation made under the last preceding Section: Provide that no penalty shall exceed a fine of fifty rupees, or imprisonment for a term not exceeding eight days:

(4.) For exempting from the operation of this Act special classes of persons in receipt of fixed salaries or pensions, in respect of such salaries or pensions:

(5.) For determining the person or persons by whom and the manner in which, in the case of any person to whom this Act shall apply, his or her estimated income, within the meaning of Section 1 of this Act, shall be ascertained.

4. Arrears of the said tax shall be recoverable by distress and sale of any moveable property belonging to the defaulter; or, when he or she shall not have any moveable property of which a distraint can be made, or when after his or her moveable property shall have been distrained and sold, the arrear due together with all expenses of the distress and sale is not liquidated by the proceeds of such sale, then under such rules and procedure as may, for the time being, be in force in the Central Provinces for the realization out of immovable property of land revenue.

5. Breaches of rules made under Section 2 of this Act shall be triable by any Magistrate.

6. The provisions of this Act may be extended by order of the Governor General of India in Council to other parts of the Central Provinces. Extension of this Act to other parts of the Central Provinces. General of India in Council to any district or districts of the Central Provinces other than those named in Section 1 of this Act.

7. Every Deputy Commissioner and other officer in the Central Provinces, however such officer is designated, is hereby indemnified for anything done before the passing of this Act, which might lawfully have been done if this Act had been in force, and no suit or other proceeding shall be maintained against any such Deputy Commissioner or other officer in respect of anything so done.

WHITLEY STOKES,  
Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March 1867, and is hereby promulgated for general information:—

**Act No. XV. of 1867.**

*An Act to make better provision for the appointment of Municipal Committees in the Punjab and for other purposes.*

Whereas it is expedient to make better provision for the appointment of Municipal Committees in towns in the territories under the Government of the Lieutenant Governor of the Punjab, and for the Police, Conservancy, and local improvements and for education, and for the levying of rates and taxes in such towns; It is enacted as follows:—

**I.—Preliminary.**

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

“Committee.” means a Municipal Committee appointed under the provisions of this Act.

“Lieutenant Governor” means the Lieutenant-Governor of the Punjab:

Words in the singular number include the plural, and words in the plural number include the singular.

2. The Lieutenant Governor may extend this Act to any town in the territories under his government.

3. From the date of the passing of this Act all Municipal Committees previously appointed with the sanction of any Lieutenant Governor or Chief Commissioner of the Punjab, other than Municipal Committees appointed under Act No. XXVI. of 1850 (*to enable improvements to be made in towns*), shall be deemed Committees under this Act. The Lieutenant-Governor may extend, by notification in the local *Gazette*, all or any of the provisions of this Act to Municipal Committees appointed under the said Act No. XXVI. of 1850. So much of any Act, Regulation or Rule having the force of law, as may be inconsistent with any provision so extended to a Committee, shall, from and after the date of such extension, cease to have effect in the case of such Committee.

4. For the purposes of this Act, the Lieutenant-Governor may from time to time, by notification in the local *Gazette*, define the limits of any town to which this Act shall have been extended, and may include within the limits of such town any railway station, village, building or land in the vicinity of such town.

**II. Appointments, Duties and Powers of Committees.**

5. In any town to which this Act shall have been extended, the Lieutenant-Governor may appoint, either *ex-officio* or otherwise, or direct the appointment by election

of any number of persons, not less than five, to be Members of a Committee, or he may appoint some of the Members of such Committee and direct the appointment of others by election for carrying out the purposes of this Act. The Lieutenant-Governor may from time to time remove any of the Members of any Committee, add to their number, and fill up vacancies occurring among them. The Lieutenant-Governor may determine the time and manner of the election of those Members whom he may direct to be appointed by election, and the persons by whom they shall be elected, and generally may make any rules for regulating the election of such Members that he may think fit. The Lieutenant-Governor may also appoint the President and Vice-President or either of them of any Committee, or sanction the election by any Committee of one of their Members as President or Vice-President or either of them. All appointments under this Section shall be notified in the local official *Gazette*.

6. Every Committee may, with the previous sanction of the Lieutenant-Governor, define the persons or property within the town to be taxed for the purposes of this Act, the amount or rate of the taxes to be imposed, and may impose such taxes accordingly.

7. It shall be lawful for the Lieutenant Governor from time to time to make rules as to the persons by whom, and the manner in which, any assessment of taxes under this Act shall be confirmed, and for the collection of such taxes and for the safety and due application of them when collected, and for the rendering and publishing of such estimates and accounts, relating to the expenditure of the Municipal Funds, and in such form as he may think fit. The Lieutenant-Governor may from time to time repeal, alter or add to such rules. No tax shall be collected under this Act, until it shall have been confirmed by the persons and in manner hereinbefore mentioned.

8. All sums received by the Committee of any town to which this Act extends, and all fines levied under this Act, shall constitute a fund, which shall be called the Municipal Fund of such town, and shall, together with all property which may become vested in such Committee, be under their control, and shall be applied by them as trustees for the purposes of this Act.

9. Every Committee, so far as the Municipal Fund at their disposal will permit, shall, after providing out of such Fund for a Police establishment, in manner hereinafter mentioned, keep the public streets, roads, drains, tanks and water-courses of the town for which they are appointed, clean and repaired, and may cause such streets, and roads, or any of them, to be watered and lighted, and may construct new streets, drains, tanks, and water-courses, and may construct and provide for the management of poor-houses, dispensaries, market places, and other works of general utility, and generally may do all acts and things necessary for the purposes of conservancy and local improvement, and may also make provision, by the establishment of new schools or the aiding of already existing schools,

or otherwise, for the promotion of education in the town for which such Committee is appointed.

10. Any Committee may make rules for regulating the time and place of their meeting, the conduct of their business, the division of duties among the members of the Committee, the salaries, appointment, suspension, and removal of the officers and servants of the Committee, and other similar matters.

11. It shall be lawful for any Committee to make by-laws as to nuisances and registration of births and deaths, prohibiting, and removing nuisances which are not public or common nuisances under the Indian Penal Code, or under Act No. V of 1861 for the regulation of Police, and for the securing of a proper registration of births and deaths, and for carrying out all or any of the purposes of this Act. And the Committee may from time to time repeal, alter or add to such by-laws.

12. The Lieutenant-Governor may by order suspend or limit all or any of the powers of any Committee, and may also cancel any of the proceedings or rules of any Committee.

13. Every Committee shall set apart out of the Municipal Fund, such sum as the Lieutenant-Governor shall require for the maintenance of the Police establishment in the town.

14. No by-law and no alteration or repeal of or addition to a by-law shall have effect until the same shall have been confirmed by the Lieutenant-Governor. All by-laws made under this Act, and all rules made under Section 10 of this Act, and all alterations and repeals of and addition to such by-laws and rules, shall be published for such length of time and in such manner as the Lieutenant-Governor shall order.

III.—Suits by and against Committees.

15. Every Committee shall sue and be sued in the name of their President. Every contract made on behalf of any Committee in respect of any sum exceeding rupees twenty or in respect of any property exceeding rupees twenty in value, shall be in writing, and shall be signed by the President or Vice-President (if any) and at least two other members of the Committee, and unless so executed shall not be binding on the Committee.

Liability of members of Committees. No member of a Committee shall be personally liable for any contract made or expense incurred by or on behalf of the Committee, but the funds from time to time in the hands of the Committee shall be liable for, and chargeable with, all contracts duly made as aforesaid. Every member of a Committee shall be liable for any misapplication of money entrusted to the Committee to which he shall have been a party, or which shall happen through, or be facilitated by his neglect of his duty,

and he shall be liable to be sued for the same in such Court as the Lieutenant Governor shall direct as for money due to the Government.

16. No suit shall be brought against a Committee or any of their officers, or any person acting under their direction, for any thing done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Committee, or at the place of abode of such person, explicitly stating the cause of suit and the name and place of abode of the intended plaintiff; and unless such notice be proved, the Court shall find for the defendant; and every such suit shall be commenced within three months next after the accrual of the cause of suit, and not afterwards: and if any person to whom any such notice of suit is given shall, before suit brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

IV.—Penalties.

17. No member of a Municipal Committee or servant of the Committee shall be interested directly or indirectly in any contract made with the Committee, and if any such person be so interested, he shall thereby become incapable of continuing in office or in employment as such member or servant, and shall be liable to a fine of five hundred rupees. Provided always, that no person by being a shareholder in or member of any incorporated or registered Company, shall be disqualified from acting as a member or servant of a Committee by reason of any contract entered into between such Company and the Committee. Nevertheless it shall not be lawful for such shareholder or member to act as a member of the Committee in any matter relating to any contract entered into between the Committee and such Company.

18. Whoever infringes any rule made under Section 10 of this Act, or any by-law made and confirmed as directed in this Act, shall be liable to a fine not exceeding fifty rupees, and, in the case of continuing infringement, to a fine not exceeding five rupees for every day after notice from the Committee of such infringement. In default of payment of any fine imposed under this Section, the defaulter shall be liable to be imprisoned for a term not exceeding eight days.

19. Prosecutions under this Act for infringements of rules or by-laws may be instituted before any Magistrate by the Committee or any person authorized by the Committee in this behalf, and all fines imposed under this Act may be recovered in the manner prescribed in Section 61 of the Code of Criminal Procedure. Rates and arrears of rates imposed under this Act may be recovered as if they were fines.

## V.—Miscellaneous.

20. All assessments, by-laws, rules, and regulations of any kind relating to matters provided for in this Act, which may, previous to the passing of this Act have been made by or received the approval of any Lieutenant-Governor or Chief Commissioner of the Punjab, shall be deemed to have been made in accordance with the provisions of this Act. And all proceedings taken under any such assessments, by-laws, rules and regulations shall be deemed to be as valid as if they had been taken under this Act.

21. Section 20 of this Act shall apply to the Central Provinces and Oudh, as if for the words "Lieutenant-Governor or Chief Commissioner of the Punjab," the words "Chief Commissioner of the Central Provinces and Oudh," were substituted, and as if the extension next hereinafter mentioned had been made. And it shall be lawful for the

Power to extend this Act to Central Provinces and Oudh. Governor General of India in Council to extend this Act or any of its provisions, by notification in the *Gazette of India* and the local official *Gazette*, to any town in the territories respectively under

the administrations of the Chief Commissioners of the Central Provinces and Oudh, and on and after such extension, this Act shall be construed in such town as if the words "Lieutenant-Governor" were defined to include Chief Commissioners of the Central Provinces and Oudh; as if for the word "government," the word "administration" were substituted; and as if for the words and figures "Act No. XXVI. of 1850 (to enable improvements to be made in towns)," the words and figures "Act No. XVIII. of 1864 (to provide for the appointment of a Municipal Committee for the City of Lucknow)" were substituted. Provided that, when such extension shall be effected, the previous sanction of the Governor General of India in Council shall be necessary to the validity of any order made by a Chief Commissioner under Section 12 of this Act.

22. This Act shall expire in five years in the territories subject to the Lieutenant-Governor of the Punjab, and if it shall be extended to the Central Provinces or Oudh under the last preceding Section, it shall expire in such Provinces or Oudh as the case may be, in five years from the date of such extension.

WHITLEY STOKES,  
Assist. Secy. to the Govt. of India,  
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st March 1867, and is hereby promulgated for general information:—

**Act No. XVI. of 1867.**

*An Act to authorize the making of acting appointments to certain Judicial Offices.*

Whereas the Governor General of India in

Council or the Local Government, as the case may

Preamble. be, is empowered by divers enactments to appoint the Judges of certain Courts in British India: And whereas it has been doubted whether he or it is empowered to appoint persons to act temporarily as such Judges, and it is expedient to remove such doubts; It is hereby enacted as follows:—

1. In every case in which the Governor General of India in Council, or the Local Government, as the case may be, has power under any Act or Regulation to appoint a Judge of any Court in British India, such power shall be taken to include the power to appoint any person capable of being appointed a permanent

Power to appoint acting Judges.

Judge of such Court, to act as Judge of the same Court for such time as the Governor General of India in Council or the Local Government, as the case may be, shall direct. Every person so appointed to act temporarily as a Judge of any such Court shall have the powers and perform the duties which he would have had and been liable to perform in case he had been duly appointed a permanent Judge of the same Court.

2. Every such Act and Regulation shall be construed as if it contained a special clause to the purport or effect of the first Section of this Act.

WHITLEY STOKES,

*Asst. Secy. to the Govt. of India,*

*Home Dept. (Legislative).*

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*Corrigendum.*—In Supplement to *Bombay Government Gazette* of 14th March, page 21, Act XV. of 1867:—

Section 22, line 6, after “Provinces” insert “or Oudh, as the case may be.”

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th March 1867, and is hereby promulgated for general information:—

**ACT No. XVII. of 1867.**

*An Act to amend the Law relating to Customs Duties.*

Whereas it is expedient to amend the Law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

1. This Act may be called "The Indian Customs Duties' Act, 1867."
2. In lieu of the Customs duties authorized to be charged by any Act now in force, there shall be levied and collected, in every port in the territories which are or may be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*), other than the Settlement of Prince of Wales' Island, Singapore, and

Malacca, the duties specified in the two Schedules annexed to this Act: and all articles, other than those specified in the said Schedules respectively, shall be duty-free: Provided that nothing herein contained shall be taken to alter the existing duties upon Salt and Opium, or to affect the provisions of Act No. VI. of 1848.

3. Section 179 of the Consolidated Customs Act is hereby repealed; and Section 27 of the same Act shall be construed as if for the words

"for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted; (that is to say), "for which a specific value is not fixed by the Indian Customs Duties' Act, 1867;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

4. Nothing contained in this Act shall be deemed to alter the law relating to duties on Customs in force in the said Settlement.

Act not to alter Customs law in the Straits.

**SCHEDULE A.**

**IMPORT TARIFF.**

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. . . . .	Ad valorem	Seven and a half per cent.
2	ARMS, AMMUNITION, AND MILITARY STORES—		
	Gunpower, common . . . . .	0 5 per lb.	} Seven and a half per cent., except as regards Military and other Regulation Uniforms and Accountments when imported for private use by persons in the Public Service, which are free.
	" Sporting . . . . .	1 0 "	
	Fire Arms and parts of ditto . . . . .	Ad valorem.	
	All other sort, including Military Accountments, Uniforms, &c. . . . .	Ad valorem.	
3	BLACKING—		
	Quarts . . . . .	5 0 per doz.	} Seven and a half per cent.
	Small . . . . .	2 8 "	
	In Tins . . . . .	0 3 per lb.	
4	CABINET WARE. . . . .	Ad valorem	Seven and a half per cent.
5	CANDLES, WAX, COMPOSITION, AND OTHER KINDS—		
	Candles, Wax . . . . .	1 0 per lb.	} Seven and a half per cent.
	" Paraffine . . . . .	0 8 "	
	" Spermaceeti . . . . .	0 8 "	
	" Composition and other sorts. . . . .	0 6 "	
6	CARPETS AND CARPETING—		
	Single Carpets . . . . .	Ad valorem	} Five per cent.
	Carpeting in rolls . . . . .	Ad valorem	
7	CARRIAGES . . . . .	Ad valorem	Seven and a half per cent.
8	CHEMICALS . . . . .	Ad valorem	Seven and a half per cent.
9	CHINA AND JAPAN WARE, OTHER THAN LACQUERED WARE WHICH IS FREE . . . . .	Ad valorem	Seven and a half per cent.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
10	CLOCKS, WATCHES, AND OTHER TIMEKEEPERS	Ad valorem	Seven and a half per cent.
11	COACH-BUILDER'S MATERIALS	Ad valorem	Seven and a half per cent.
12	COFFEE—	Rs. A.	
	Persian Gulf and Red Sea .. .. .	30 0 per cwt.	} Seven and a half per cent.
	Other places.. .. .	20 0 „	
13	CORKS .. .. .	1 8 per gross	Seven and a half per cent.
14	COTTON—		
	Thread—		
	Sewing Thread, white and colored.. ..	0 12 per lb.	} Seven and a half per cent.
	"      In reels or on cards not exceeding one hundred yards* .. .. .	2 8 per gross, reel. . .	
	"      Goa and Country .. .. .	30 0 per cwt.	
	Twist—		
	Mule, under No. 15 .. .. .	0 7 per lb.	} Three and a half per cent.
	Nos. 16 to 24 .. .. .	0 11 „	
	25 to 32 .. .. .	0 12 „	
	33 to 42 .. .. .	0 13 „	
	43 to 52 .. .. .	0 14 „	
	53 to 60 .. .. .	1 1 „	
	70 .. .. .	1 2 „	
	80 .. .. .	1 3 „	
	90 .. .. .	1 4 „	
	100 .. .. .	1 5 „	
	110 to 150.. .. .	1 10 „	
	160 to 200.. .. .	1 14 „	
	Twist—		
	Water, Nos. 20 .. .. .	0 12 per lb.	} Three and a half per cent.
	30 .. .. .	0 13 „	
	40 .. .. .	0 15 „	
	50 .. .. .	1 1 „	
	Above 50 .. .. .	1 4 „	
	Turkey Red Twist, all kinds* .. .. .	1 6 per lb.	} Three and a half per cent. * Duty to be charged on the Grey weight of the Colored Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Twist, Orange Red and other Colors* .. .. .	1 2 „	
	Piece Goods—		
	Grey—		
	Shirtings, Madapollams, and Printers. . . . .	0 13 per lb.	} Five per cent.
	Long Cloths, Jeans, Domestics, Sheetings, Drills, and T Cloth .	0 11 „	
	Other sorts .. .. .	Ad valorem.	
	Cotton Rope .. .. .	25 0 per cwt.	
	Cotton Goods—other kinds .. .. .	Ad valorem.	} Seven and a half per cent.
15	DRUGS AND MEDICINES—		
	Acid, Sulphuric .. .. .	0 3 per lb.	} Seven and a half per cent.
	Alkali, Country (Sajee Khar) .. .. .	2 0 per cwt.	
	Aloes, black.. .. .	10 0 „	

\* Exceeding this length to be charged in proportion.



## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>DRUGS AND MEDICINES—continued.</b>	Rs. A.	
	Aloes Socotra .. .. .	25 0 per cwt.	} Seven and a half per cent.
	Alum .. .. .	3 8 "	
	Arsenic .. .. .	25 0 "	
	" China, Munseel .. .. .	8 0 "	
	Assafœtida (Hing) .. .. .	55 0 "	
	" Coarse (Hingra) .. .. .	10 0 "	
	Brimstone, Flour .. .. .	7 0 "	
	" Roll .. .. .	6 0 "	
	" Rough .. .. .	4 8 "	
	Camphor, Bhimsing (Barras) .. .. .	50 0 per lb.	
	" refined cake .. .. .	65 0 per cwt.	
	" crude in powder .. .. .	50 0 "	
	Cassia Lignea .. .. .	38 0 "	
	Coova, red .. .. .	Ad valorem.	
	Copperas, green .. .. .	2 8 per cwt.	
	Quinine .. .. .	50 0 per lb.	
	Salamoniac .. .. .	22 0 per cwt.	
	Salep .. .. .	60 0 "	
	Senna Leaves .. .. .	6 0 "	
	All other sorts .. .. .	Ad valorem.	
16	<b>DYEING AND COLOURING MATERIALS—</b>		
	Cochineal .. .. .	1 12 per lb.	} Seven and a half per cent.
	Gallnuts, Country, Myrabolam .. .. .	3 0 per cwt.	
	" Persian .. .. .	35 0 "	
	Gamboge Wood .. .. .	20 0 "	
	Madder or Munjeet .. .. .	10 0 "	
	Orchilla Weed .. .. .	8 0 "	
	Saffron, Europe .. .. .	16 0 per lb.	
	" Meadow, Soorunjun .. .. .	10 0 per cwt.	
	" Persian .. .. .	12 0 per lb.	
	" in cakes or lumps .. .. .	5 0 "	
	Sapan Wood and Root .. .. .	3 8 per cwt.	
	All other sorts .. .. .	Ad valorem.	
17	<b>FELT—</b>		
	Sheathing, 40 × 32 inches .. .. .	0 4 per piece.	} Seven and a half per cent.
	In rolls or in lengths .. .. .	0 4 per yard.	
	All other sorts .. .. .	Ad valorem.	
18	<b>FIREWORKS—</b>		
	China .. .. .	30 0 per box of 133½ lbs.	} Seven and a half per cent.
	Other sorts .. .. .	Ad valorem.	
19	<b>FLAX, MANUFACTURES OF—</b>		
	Piece Goods .. .. .	Ad valorem .. .. .	Five per cent.
	Other sorts .. .. .	Ad valorem .. .. .	Seven and a half per cent.
20	<b>FRUITS AND VEGETABLES—</b>		
	Almonds, without shell .. .. .	25 0 per cwt.	} Seven and a half per cent.
	" with shell .. .. .	10 0 "	
	Cajoo kernals .. .. .	10 0 "	
	Cocoanuts .. .. .	30 0 per thousand.	
	" kernel (Copra) .. .. .	9 8 per cwt.	
	Currants, Europe .. .. .	35 0 "	
	" Persian .. .. .	12 0 "	
	Dates, dry, in bags .. .. .	4 0 "	
	" wet, in bags .. .. .	3 0 "	
	" " in pots .. .. .	6 0 "	
	Figs, Europe .. .. .	42 0 "	
	" Persian, dried .. .. .	6 0 "	
	Garlic .. .. .	4 0 "	
	Pistachio Nuts .. .. .	14 0 "	

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>FRUITS AND VEGETABLES—continued.</b>	Rs. A.	
	Prunes, Bussorah .. .. .	12 0 per cwt. . . . .	} Seven and a half per cent.
	Raisins—black, Persian Gulf, Red Sea, and Khismis .. .. .	12 0 .. .. .	
	„ Monocka, Persian Gulf, and Red Sea .. .. .	7 0 .. .. .	
	„ Other sorts .. .. .	Ad valorem. . . . .	
	Walnuts, Akroot .. .. .	5 0 per cwt. . . . .	
	Mangoes, dried .. .. .	Ad valorem. . . . .	
	Prunes, Europe .. .. .	Ad valorem. . . . .	
	Other sorts, except Bidmiskh and Buzar- buttoo Nuts which are free .. .. .	Ad valorem. . . . .	
21	<b>GLASS AND GLASSWARE—</b>		
	Bangles, glass, China, gilt .. .. .	10 0 per 100 pairs. . . . .	} Seven and a half per cent.
	„ „ not gilt .. .. .	5 0 per 100 pairs. . . . .	
	Beads—China .. .. .	30 0 per cwt. . . . .	
	„ Common .. .. .	28 0 .. .. .	
	„ Ruby of all sizes .. .. .	0 12 per lb. . . . .	
	„ Seed .. .. .	0 10 .. .. .	
	„ Small, scarlet and red .. .. .	0 10 .. .. .	
	„ Coral (false) Moorzun .. .. .	0 8 per corgé of 2,000 beads. . . . .	
	Glass—Broken .. .. .	5 0 per cwt. . . . .	
	„ China, of all colors .. .. .	40 0 per 133½ lbs. . . . .	
	„ Crown, colored .. .. .	40 0 per 100 suppl. feet. . . . .	
	„ „ of sizes .. .. .	6 0 per 100 suppl. feet. . . . .	
	„ „ Plate, not silvered .. .. .	0 10 per foot. . . . .	
	Pearls, false Bajeria .. .. .	5 0 per lakh. . . . .	
	„ Boria .. .. .	1 0 per thousand. . . . .	
	„ Jouria .. .. .	8 0 per lakh. . . . .	
	„ Nathia .. .. .	0 6 per thousand. . . . .	
	„ Tachea .. .. .	0 12 .. .. .	
	„ Watanah .. .. .	10 0 per lakh. . . . .	
	Glassware of all other sorts, except bottles which are fee. . . . .	Ad valorem. . . . .	
22	<b>GOLD LEAF, Europe .. .. .</b>	4 0 per hundred leaves. . . . .	Seven and a half per cent.
23	<b>GRASS AND OTHER CLOTH OF CHINA MANU- FACTURE .. .. .</b>	Ad valorem .. .. .	Five per cent.
24	<b>GUMS—</b>		
	Gum, Ammoniac .. .. .	10 0 per cwt. . . . .	} Seven and a half per cent.
	„ Arabic .. .. .	16 0 .. .. .	
	„ Bdellium, common gum .. .. .	5 0 .. .. .	
	„ Benjamin .. .. .	33 0 .. .. .	
	„ Bysabole, coarse-Myrrh .. .. .	12 0 .. .. .	
	„ Copal .. .. .	65 0 .. .. .	
	„ Frankincense or Olebanum .. .. .	9 0 .. .. .	
	„ Gambier (or Kino) .. .. .	8 0 .. .. .	
	„ Myrrh .. .. .	24 0 .. .. .	
	„ Persian (false) .. .. .	3 0 .. .. .	
	„ Rosin .. .. .	8 0 .. .. .	
	All other sorts .. .. .	Ad valorem. . . . .	
25	<b>GROCERIES NOT OTHERWISE DESCRIBED .. .. .</b>	Ad valorem. . . . .	Seven and a half per cent.
26	<b>HIDES AND SKINS—</b>		
	Border Hides, prepared .. .. .	30 0 each. . . . .	} Seven and a half per cent.
	Buffalo Hides, Country, Tanned .. .. .	80 0 per score. . . . .	
	Calf Skins .. .. .	40 0 per dozen. . . . .	
	Chamois Skins .. .. .	6 0 .. .. .	
	Cow Hides, Country, Tanned .. .. .	60 0 per score. . . . .	
	Rhinoceros Leather .. .. .	40 0 per cwt. . . . .	
	Other sorts .. .. .	Ad valorem. . . . .	

IMPORT-TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
27	<b>HORNS—</b>	Rs. A.	
	Buffalo .. .. .	11 0 per cwt.	} Seven and a half per cent.
	Stag or Deer .. .. .	12 0 ,,	
	Manufactures of .. .. .	Ad valorem.	
28	<b>INSTRUMENTS, Musical.</b> .. .. .	Ad valorem .. .. .	Seven and a half per cent.
29	<b>IVORY AND IVORY-WARE—</b>		
	Elephants' Grinders .. .. .	16 0 per cwt.	} Seven and a half per cent.
	Tusks above 20 lbs.. .. .	300 0 ,,	
	Tusks 10 lbs. and not exceeding 20 lbs. .. .	225 0 ,,	
	Tusks under 10 lbs.. .. .	125 0 ,,	
	Sea Cow or Moyo Teeth, 3 lbs. and upwards. .. .. .	225 0 ,,	
	Sea Cow or Moyo Teeth, under 3 lbs. .. .	75 0 ,,	
	Ivory, Manufactures of .. .. .	Ad valorem.	
30	<b>JEWELLERY, INCLUDING PLATE—</b>		
	Silver-ware, plain .. .. .	1 6 per tolah.	} Seven and a half per cent.
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls which are free .. .. .	Ad valorem.	
31	<b>JUTE, MANUFACTURES OF</b> .. .. .	Ad valorem .. .. .	Seven and a half per cent.
32	<b>LAC—</b>		
	Stick .. .. .	16 0 per cwt.	} Seven and a half per cent.
	Shell .. .. .	28 0 ,,	
	All other sorts .. .. .	Ad valorem.	
33	<b>LEATHER AND MANUFACTURES OF—</b>		
	Leather .. .. .	} Ad valorem .. .. .	} Seven and a half per cent.
	Boots and Shoes .. .. .		
	Harness and Saddlery .. .. .		
	Other sorts .. .. .		
34	<b>LIQUOR—</b>		
	Ale, Beer, and Porter .. .. .	} .. .. .	} One anna per Imperial Gallon.
	Cider and other fermented Liquors .. .		
	Spirits .. .. .		
	Wines—		
	Champagnes, Sparkling Wines, and Liqueurs .. .. .	.. .. .	1-8 per Impl. Gal., or 6 Qt. Bottles.
	All other sorts .. .. .	.. .. .	1-0 per ditto.

Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. *ad valorem* shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage, and incapable of being converted to that purpose. And the Officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
35	MARBLE, WROUGHT, OTHER THAN STATUARY	Ad valorem.	Seven and a half per cent.
36	MATS, FLOOR MATTING, CHINA, OF ALL SORTS	50 0 per hundred	Seven and a half per cent.
37	METALS, UNWROUGHT, WROUGHT, AND MANUFACTURES OF—		
	Brass Beads, Googree, China .. .. .	0 12 per thousand.	} Seven and a half per cent.
	„ Old .. .. .	35 0 per cwt.	
	„ Sheets, rolls, very thin .. .. .	80 0 „	
	Copper, Australian .. .. .	48 0 „	
	„ Bolt .. .. .	50 0 „	
	„ Brazier's .. .. .	50 0 „	
	„ China Cash .. .. .	30 0 „	
	„ Japan .. .. .	48 0 „	
	„ Nails and Composition Nails .. .. .	45 0 „	
	„ Old .. .. .	40 0 „	
	„ Pigs and Slabs, foreign .. .. .	45 0 „	
	„ Sheet, Sheathing, and Plate .. .. .	50 0 „	
	„ Tiles, Ingots, Cakes, and Bricks .. .. .	47 0 „	
	„ China White Copper-ware .. .. .	1 4 per lb.	
	„ Foil Dauk-pana, China .. .. .	3 0 per book of 100 leaves.	
	„ „ „ Europe .. .. .	4 0 „	
	Iron, Beams .. .. .	Ad valorem.	} One per cent.
	Flat, Square and Bolt, including Scotch .. .. .	85 0 per ton.	
	„ Hoop, Plate and Sheet .. .. .	115 0 „	
	„ Nails .. .. .	10 0 per cwt.	
	„ Nail Rod .. .. .	95 0 per ton.	
	„ Old .. .. .	2 8 per cwt.	
	„ Pig .. .. .	40 0 per ton.	
	„ Rod, round, British, under half inch diameter .. .. .	110 0 per ton.	
	„ Swedish, Flat and Square .. .. .	140 0 „	
	„ Rice Bowls .. .. .	3 4 per set of 10.	
	„ „ .. .. .	1 10 per set of 6.	
	„ Rivets .. .. .	11 0 per cwt.	
	Other sorts, except Anchors, Cables, and other Kentledge, which are free .. .. .	Ad valorem.	} Seven and a half per cent.
	Lametta, Double reels .. .. .	4 8 per score.	
	„ Single reels .. .. .	2 4 „	
	Lead, Pig .. .. .	10 0 per cwt.	
	„ Pipes .. .. .	13 8 „	
	„ „ tinned .. .. .	16 0 „	
	„ Sheets (other than thin Sheets for Tea Canisters which are free) .. .. .	12 0 „	
	Ore Galena .. .. .	13 0 „	
	Mock Gold Leaf .. .. .	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign, Europe .. .. .	1 4 per lb.	
	„ China .. .. .	0 12 „	
	Patent or Yellow Metals, Sheathing, and Sheets .. .. .	42 0 per cwt.	
	Ditto ditto Old .. .. .	32 0 „	
	Quicksilver .. .. .	1 0 per lb.	
	Shot, Bird .. .. .	15 0 per cwt.	
	Spelter Nails .. .. .	17 8 „	
	„ Plate and other shapes .. .. .	11 0 „	
	„ Sheet or Zinc Sheathing .. .. .	15 0 „	
	Steel, blistered .. .. .	9 0 „	
	„ British .. .. .	9 0 „	
	„ Cast .. .. .	25 0 „	
	„ Spring .. .. .	10 0 „	
	„ Swedish .. .. .	10 0 „	
	Tin Block .. .. .	45 0 „	
	„ Plates, large size, box not exceeding 170 lbs. and 100 plates and <i>pro rata</i> .. .. .	24 0	

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>METALS, &amp;c.—continued.</b>	Rs. A.	
	Tin Plates, small size, not exceeding one cwt. and 225 plates and <i>pro rata</i> ..	14 0	} Seven and a half per cent.
	Wire, Brass .. .. .	0 8 per lb.	
	„ common Iron, Nos. 1 to 40 .. .. .	9 8 per cwt.	
	„ Copper .. .. .	0 10 per lb.	
	Other sorts, including Hardware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free .. .. .	Ad valorem.	
38	<b>NAVAL STORES—</b>		
	Cables, coir, tarred .. .. .	10 0 per cwt. . . . .	} Seven and a half per cent.
	Canvas, Country, Cotton .. .. .	50 0 „	
	„ Europe Sail, not exceeding 40 yards .. .. .	15 0 per bolt.	} Five per cent.
	Coir Rope, Maldiva and Laccadive .. .. .	10 0 per cwt.	
	„ Yarn of all kinds .. .. .	9 0 „	} Seven and a half per cent.
	Cordage, Hemp, Europe .. .. .	18 0 „	
	„ Manilla .. .. .	20 0 „	} Ditto ditto.
	Dammer .. .. .	5 0 „	
	Pitch, American and Europe .. .. .	13 0 { per barrel not	} Seven and a half per cent.
	„ Coal .. .. .	4 8 { exceeding 3	
	Tar, American .. .. .	13 0 } cwt.	} Ditto ditto.
	„ Coal .. .. .	6 8 }	
	„ Swedish and Archangel .. .. .	14 0 }	} Seven and a half per cent.
	Twine, Europe, Sail .. .. .	0 8 per lb.	
	All other sorts, except Oakum, which is free .. .. .	Ad valorem.	
39	<b>OILS—</b>		
	Cardamon .. .. .	10 0 per lb.	} Seven and a half per cent.
	Cassia .. .. .	4 0 „	
	Castor, cold drawn .. .. .	4 8 per doz. pints.	
	Cinnamon, Ceylon .. .. .	10 0 per lb.	
	Cocoonut .. .. .	20 0 per cwt.	
	Earth .. .. .	10 0 per cwt.	
	Grass .. .. .	2 0 per lb.	
	Jingelea or Teel .. .. .	20 0 per cwt.	
	Kerosene .. .. .	1 12 per Impl. Gal.	
	Linseed, Country .. .. .	18 0 per cwt.	
	„ Europe .. .. .	2 4 per Impl. Gal.	
	Naptha .. .. .	30 0 per cwt.	
	Otto, of sorts .. .. .	20 0 per ounce.	
	Sandalwood .. .. .	8 0 per lb.	
	Sorrel .. .. .	20 0 per cwt.	
	Turpentine .. .. .	2 0 per Impl. Gal.	
	Whale and Fish .. .. .	15 0 per cwt.	
	Wood .. .. .	15 0 „	
	All other sorts, except Cocum and Slush Fat, which are free .. .. .	Ad valorem.	
40	<b>OIL AND FLOOR CLOTH</b> .. .. .	Ad valorem.	Five per cent.
41	<b>PAINTS, COLORS, AND PAINTER'S MATERIALS—</b>		
	Ochre, all Colors .. .. .	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts .. .. .	12 0 „	
	Prussian Blue, China .. .. .	0 8 per lb.	
	„ Europe .. .. .	1 8 „	
	Red Lead .. .. .	14 0 per cwt.	
	Turpentine .. .. .	2 0 per Impl. Gal.	
	Vermillion, Canton .. .. .	85 0 } per box of 90	
	„ Macao .. .. .	30 0 } bundles.	
	White Lead .. .. .	12 0 per cwt.	
	All other sorts, including Brushes .. .. .	Ad valorem.	

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	[RATE OF DUTY.]
		Rs. A.	
42	PERFUMERY—		
	Atary, Persian .. .. .	15 0 per cwt.	} Seven and a half per cent.
	Rose flowers, dried .. .. .	10 0 „	
	Rosewater .. .. .	1 12 per Imp. Gal.	
	All other sorts .. .. .	Ad valorem.	
	PHOTOGRAPHIC APPARATUS AND MATERIALS	Ad valorem	Seven and a half per cent.
44	PIECE GOODS, NOT OTHERWISE DESCRIBED..	Ad valorem	Five per cent.
45	PORCELAIN AND EARTHENWARE .. .. .	Ad valorem	Seven and a half per cent.
46	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Checks ..	0 9 per lb. [cwt.]	} Seven and a half per cent.
	Beef .. .. .	{ 60 0 per tierce of 3 40 0 per brl. of 2 cwt.	
	Cheese .. .. .	0 10 per lb.	
	Chocolate .. .. .	0 8 „	
	Cocoa, prepared .. .. .	0 8 „	
	Fish Maws.. .. .	50 0 per cwt.	
	„ Sozille and Singally, small ..	6 0 „	
	Flour .. .. .	25 0 per barrel or sack of 200 lbs.	
	Ghee .. .. .	36 0 per cwt.	
	Hams .. .. .	0 8 per lb.	
	Pork .. .. .	50 0 per tierce of 3 cwt. and 34 0 per barrel of 2 cwt.	
	Sago .. .. .	7 0 per cwt	
	Shark fins .. .. .	20 0 „	
	Tongues, salted .. .. .	10 0 per keg of six.	
	Vinegar in bottles or in wood, Europe ..	1 8 per Imp. Gal.	
	„ „ „ Persian ..	0 12 „ „	
	„ „ „ Country ..	0 6 „ „	
	All other sorts, except Biche de mer, Butter, and Salted Fish, which are free.	Ad valorem	
47	RAILWAY MATERIALS—		
	Of Iron .. .. .	Ad valorem	One per cent.
	Other sorts .. .. .	Ad valorem	Seven and a half per cent.
48	RATTANS AND CANES—		
	Canes, Malacca .. .. .	1 0 per dozen.	} Seven and a half per cent.
	Rattans .. .. .	7 0 per cwt.	
	All other sorts .. .. .	Ad valorem.	
49	SEEDS—		
	Anchuchuck .. .. .	10 0 per cwt.	} Seven and a half per cent
	Anise, Europe .. .. .	28 0 „	
	Assalia .. .. .	7 0 „	
	Cajoo .. .. .	3 0 „	
	Castor .. .. .	4 8 „	
	Cummin .. .. .	12 0 „	
	„ black .. .. .	5 0 „	
	Esubgool .. .. .	5 0 „	
	Linseed .. .. .	5 0 „	
	Methee .. .. .	5 0 „	
	Mustard .. .. .	4 8 „	
	Quince Seed or Badana .. .. .	50 0 „	
	Rape or Sursee .. .. .	4 8 „	
	Sawjeerah .. .. .	25 0 „	
	Tookmeria .. .. .	7 0 „	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution which are free .. .. .	Ad valorem.	

## IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
50	SHAWLS .. .. .	Ad valorem.	Five per cent.
51	SHELLS—		
	Chanks, "large shells," for Cameos .. .. .	10 0 per hundred.	
	" White, live .. .. .	6 0 "	
	" " dead .. .. .	3 0 "	
	Cowdas, Mozambique and Zanzibar .. .. .	3 0 "	
	" from other places .. .. .	0 8 "	
	Cowries—		
	Bazaar, common .. .. .	4 0 per cwt.	} Seven and a half per cent.
	Maldive .. .. .	16 0 "	
	Sunkley .. .. .	40 0 "	
	Yellow, superior quality .. .. .	8 0 "	
	Mother o'Pearl .. .. .	8 0 "	
	Tortoise Shell .. .. .	6 0 per lb.	
	" Nuck .. .. .	1 0 "	
	Nuckla and other sorts .. .. .	Ad valorem.	
52	SILK—		
	Floss .. .. .	8 0 per lb.	
	Raw, Charon and Cochin-China .. .. .	4 0 "	
	" Mathow .. .. .	1 12 "	
	" other kinds of China .. .. .	7 0 "	
	" Persian .. .. .	5 0 "	} Seven and a half per cent.
	" Punjum and Cutchra .. .. .	1 12 "	
	" Siam .. .. .	4 0 "	
	Sewing Thread, China .. .. .	8 0 "	
	Other sorts .. .. .	Ad valorem.	
	Silk Piece Goods of sorts .. .. .	Ad valorem.	} Five per cent.
53	SOAP .. .. .	Ad valorem .. .. .	Seven and a half per cent.
54	SPICES—		
	Aloe wood .. .. .	3 0 per lb.	
	Aniseed Star .. .. .	40 0 per cwt	
	Betelnut, white, Sheverdhun .. .. .	18 0 "	
	" all other kinds .. .. .	7 0 "	
	" in husk .. .. .	2 0 per thousand.	
	Cassia Buds, Nagkessur, China .. .. .	0 8 per lb.	
	Chillies, dried .. .. .	8 0 per cwt.	
	Cloves .. .. .	12 0 "	
	" in Seeds, Nurlavung .. .. .	8 0 "	
	Mace .. .. .	0 9 per lb.	
	" false .. .. .	10 0 per cwt.	} Seven and a half per cent.
	Nutmegs .. .. .	0 10 per lb.	
	" in shell .. .. .	0 6 "	
	" wild .. .. .	12 0 per cwt.	
	Pepper, black and long .. .. .	15 0 "	
	" white .. .. .	25 0 "	
	All other kinds .. .. .	Ad valorem.	
55	STATIONERY OTHER THAN PAPER .. .. .	Ad valorem.	} Seven and a half per cent.
56	SUGAR AND SUGAR CANDY—		
	Sugar Candy, China .. .. .	20 0 per cwt.	
	" Loaf .. .. .	23 0 "	} Seven and a half per cent.
	" Soft .. .. .	12 0 "	
	All other sorts of Saccharine produce .. .. .	Ad valorem.	
57	TALLOW AND GREASE .. .. .	20 0 per cwt.	} Seven and a half per cent.
58	TEA .. .. .	1 0 per lb.	} Seven and a half per cent.
59	TELEGRAPH STORES—		
	Of Iron .. .. .	Ad valorem	} One per cent.
	Other sorts .. .. .	Ad valorem	} Seven and a half per cent.

IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE	VALUE ON WHICH DUTY IS ASSESSED	RATE OF DUTY.
30	<b>TIMBER AND WOODS—</b> Deal or Pine Planks and Boards, superficial square foot, and one inch thickness .. Mahogany, in logs .. „ Australian .. Sandalwood .. „ Australian and Bastard .. All other sorts, excepting Ebony, Lignum Vitæ, Tuggunwood, and Palmyra Wood which are free .. Manufactures of, including also Pipes, Staves, and Casks ..	Rs. A. 55 0 per thousand feet. 0 6 per superficial foot of one inch thickness. 60 0 per ton. 22 0 per cwt. 4 0 „ Ad valorem. Ad valorem.	Seven and a half per cent. Seven and a half per cent.
61	<b>TOBACCO—</b> Manufactured .. Unmanufactured .. Articles, such as Pipes, &c., used in consumption of ..	Ad valorem Ad valorem Ad valorem	Ten per cent. Seven and a half per cent.
62	<b>TOYS AND REQUISITES FOR ALL GAMES ..</b>	Ad valorem	Seven and a half per cent.
63	<b>TRUNKS AND BOXES ..</b>	Ad valorem	Seven and a half per cent.
64	<b>UMBRELLAS—</b> Cotton, Steel Ribs .. „ Cane Ribs .. China Paper Kettisals .. All other sorts ..	0 13 each. 0 11 „ 45 0 per box of 110 Ad valorem.	Seven and a half per cent.
65	<b>WOOLLEN GOODS—</b> Piece Goods .. Braid .. Other sorts ..	Ad valorem Ad valorem	Five per cent. Seven and a half per cent.



## SCHEDULE B.

## EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	INDIGO .. .. .	.....	Three Rupees per maund.
2	GRAIN OF ALL SORTS .. .. .	.....	Three Annas per maund.
3	LAC—		
	Button .. .. .	28 0 per cwt.	} Four per cent.
	Dye .. .. .	45 0 "	
	Seed .. .. .	20 0 "	
	Shell .. .. .	28 0 "	
	Stick .. .. .	16 0 "	
	Other sorts .. .. .	Ad valorem.	
4	OILS—		
	Castor .. .. .	16 0 per cwt.	} Three per cent.
	Cocanut .. .. .	20 0 "	
	Fish .. .. .	15 0 "	
	Grass .. .. .	2 0 per lb.	
	Jingeely or Teel .. .. .	20 0 per cwt.	
	Linseed .. .. .	18 0 "	
	Mhwa .. .. .	12 0 "	
	Mustard .. .. .	16 0 "	
	Poppy .. .. .	20 0 "	
	Rape or Sursee .. .. .	16 0 "	
	Sandalwood .. .. .	8 0 per lb.	
	Other sorts .. .. .	Ad valorem.	
5	SEEDS—		
	Castor Seed (Erundee) .. .. .	4 8 per cwt.	} Three per cent.
	Coriander Seed .. .. .	4 0 "	
	Cummin Seed .. .. .	12 0 "	
	" Black (Calcejeera) .. .. .	5 0 "	
	Ground Nuts, with shell .. .. .	5 0 "	
	" without shell .. .. .	6 0 "	
	Jingeely or Teel Seed .. .. .	6 0 "	
	Linseed .. .. .	5 0 "	
	Methee Seed .. .. .	5 0 "	
	Mustard Seed .. .. .	4 8 "	
	Poppy Seed .. .. .	5 8 "	
	Rape or Sursee Seed .. .. .	4 8 "	
	Other sorts .. .. .	Ad valorem.	
6	SHAWLS. .. .. .	Ad valorem.	Three per cent.
7	COTTON GOODS—		
	Piece Goods—		
	Baftahs .. .. .	30 0 per score.	} Three per cent.
	Gurrah .. .. .	20 0 "	
	Kharwah .. .. .	25 0 "	
	Mamoodie .. .. .	32 0 "	
	Mirzapore Chintz .. .. .	15 0 "	
	Patna .. .. .	30 0 "	
	Shans .. .. .	40 0 "	
	Tunjeeb, Oude .. .. .	26 0 "	
	Other sorts .. .. .	Ad valorem.	
	Twist, Country, No. 10 .. .. .	0 7 per lb.	
	" " No. 20 .. .. .	0 9 "	
	" " No. 30 .. .. .	0 10 "	
	" " Hand Spun .. .. .	0 5 "	
	All other kinds of Cotton Goods .. .. .	Ad valorem.	

EXPORT TARIFF—*contin ued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.		RATE OF DUTY.
		Rs	A.	
6	HIDES AND SKINS, TANNED—			
	Hides—			
	Buffaloe, Country, tanned .. .. .	70	0 per-score.	} Three per cent.
	Cow .. .. .	50	0 ..	
	Skins—			
	Goat and Sheep .. .. .	10	0 ..	
Lamb .. .. .	5	0 ..		
Any other sorts of Hides and Skins ..	Ad valorem.			
9	SPICES—			
	Aloe Wood .. .. .	3	0 per lb.	} Three per cent.
	Betelnut in husk .. .. .	2	0 per 1,000.	
	Cardamoms .. .. .	200	0 per cwt.	
	" large, bastard .. .. .	40	0 ..	
	Chillies, dried .. .. .	8	0 ..	
	Ginger, dry (rough), Malabar .. .. .	10	0 ..	
	" " Bengal .. .. .	7	0 ..	
	" " (Scraped) .. .. .	15	0 ..	
	Pepper .. .. .	15	0 ..	
	Turmeric .. .. .	7	0 ..	
All other sorts .. .. .	Ad valorem.			

WHITLEY STOKES,  
Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information:—

**Act No. XVIII. of 1867.**

*An Act to define the Jurisdiction of the Courts of Civil Judicature in the Jhānsi Division.*

Whereas it is expedient to define the Jurisdiction of the Courts of Civil Judicature in the Jhānsi

Preamble. Division; it is hereby enacted as follows:—

1. This Act shall be called "The Jāhnsi Short title. Courts' Act, 1867."

2. So much of the rules passed by the Government of the North-Western Provinces for the administration of Civil Justice in Jhānsi Division to cease to have effect.

Certain rules for administration of Civil Justice in Jhānsi Division as were continued in force by Act No. XXIV. of 1864 (relating to the administration of certain districts under the Government of the Lieutenant Governor of the North-Western Provinces), Section 2, shall cease to have effect in the said districts from the thirtieth day of June 1867.

3. So much of the rules passed by the Government of the North-Western Provinces, relating to the Jurisdiction and procedure of Revenue Officers within the districts of the Jhānsi Division, and confirmed by the said Act No. XXIV. of 1864, Section I, as directed that suits regarding landed property should be heard by the Revenue Courts, shall, from the date of this Act coming into operation, cease to have effect in the said districts with regard to all such suits except summary suits. And so much of the said rules as relates to summary suits in the Revenue Courts whether as Courts of first instance or appeal, shall remain in force until the said Government shall by notification in the official Gazette declare otherwise.

Certain rules regarding jurisdiction and procedure of Revenue Officers in Jhānsi to cease to have effect.

Interpretation clause. 4. In this Act:—"High Court" means the High Court of Judicature for the North-Western Provinces of the Presidency of Fort William in Bengal; "Lieutenant Governor" means the Lieutenant Governor of the said Provinces, and "Assistant Commissioner" includes Extra Assistant Commissioner.

"High Court."

"Lieutenant Governor" "Assistant Commissioner."

5. For the purposes of this Act, the local jurisdiction of a Deputy Commissioner shall be deemed a District, and the Court of such Deputy Commissioner shall be deemed the District Court.

"District."

"District Court."

The local jurisdiction of a Commissioner shall, in like manner, be deemed a Division, and his Court a Divisional Court.

"Division."

"Divisional Court."

6. There shall be seven grades of Courts in the Jhānsi Division, which shall be in addition to any Courts of Small Causes, and to any other Courts established under any Act which may hereafter be passed, viz.:—

(1.) The Court of the Tahsildār of the second class.

(2.) The Court of the Tahsildār of the first class.

(3.) The Court of the Assistant Commissioner of the second class.

(4.) The Court of the Assistant Commissioner of the first class.

(5.) The Court of the Deputy Commissioner.

(6.) The Court of the Commissioner.

(7.) The High Court.

7. The Lieutenant Governor shall have power to declare to which of the said grades any Tahsildār and any Assistant Commissioner in the said Division shall belong.

8. The Court of the Tahsildār of the second class shall have power to try and determine suits of every description in which the subject-matter does not exceed one hundred Rupees in value or amount.

Jurisdiction of Court of Tahsildār of the second class.

9. The Court of the Tahsildār of the first class shall have power to try and determine suits of every description in which the subject-matter does not exceed three hundred Rupees in value or amount.

Jurisdiction of Court of Tahsildār of the first class.

10. The Court of the Assistant Commissioner of the second class shall have power to try and determine suits of every description in which the subject-matter does not exceed one thousand Rupees in value or amount.

Jurisdiction of Court of Assistant Commissioner of the second class.

11. The Court of the Assistant Commissioner of the first class shall have power to try and determine suits of every description in which the subject-matter does not exceed five thousand Rupees in value or amount.

Jurisdiction of Court of Assistant Commissioner of the first Class.

12. The Court of the Deputy Commissioner shall have power to try and determine suits of every description and of any amount, and to hear appeals from the original decisions in suits and (where an appeal is allowed by the Code of Civil Procedure) from the orders of the Courts of the first, second, and third grades.

Jurisdiction of Court of Deputy Commissioner.

13. The Court of the Commissioner shall have power to hear and determine appeals from the original decisions in suits and (where an appeal is allowed by the Code of Civil Procedure) from the orders of the Courts of the fourth and fifth grades.

Jurisdiction of Court of Commissioner.

14. The High Court shall have power to hear and determine appeals from the original decisions in suits and (where an appeal is allowed by the Code of Civil Procedure) from the orders of the Commissioner, and also applications, for a special appeal as provided in the said Code, from the decisions passed in regular appeal by the Deputy Commissioners and by the Commissioner of the Division.

Appellate jurisdiction of High Court.

15. The memorandum of appeal prepared in the form, and containing the particulars mentioned in the Code of Civil Pro-

Time for presenting appeals.

cedure, shall be presented in the Court empowered to hear the appeal within the period hereinafter specified, unless the appellant shall show sufficient cause to the satisfaction of such Court for not having presented the memorandum of appeal within the said period; that is to say, thirty days, if the appeal lie to the Deputy Commissioner; six weeks, if the appeal lie to the Commissioner of the Division; and ninety days, if the appeal lie to the High Court. The period shall be reckoned from and exclusive of the day on which the decision or order appealed against was passed, and also exclusive of such time as may be requisite for obtaining a copy of the decree or order from which the appeal is made. Memoranda of special appeal shall be presented in the High Court within the period hereinbefore fixed for appeals.

16. The High Court shall have power to remove and to try and determine as a Court of extraordinary original jurisdiction, any suit being or falling within the jurisdiction of any Court in the said Division, when the High Court shall think proper to do so, either on the agreement of the parties to that effect or for purposes of justice, the reasons for so doing being recorded on the proceedings of the High Court.

17. The High Court shall have superintendence over all Courts in the said Division, and shall have power to call for returns, and to make and issue general rules for regulating the practice and proceedings of such Courts, and also to prescribe forms for every proceeding in the said Courts for which it shall think necessary that a form be provided, and also for keeping all books, entries and accounts to be kept by the officers, and also to settle tables of fees to be allowed to the attorneys, vakils and all clerks and officers of such Courts, and from time to time to alter any such rule or form or table; and the rules so made, and the forms so framed, and the tables so settled, shall be used and observed in the said Courts; provided that such general rules and forms and tables be not inconsistent with the provisions of any law in force, and shall before they are issued have received the sanction of the Lieutenant Governor.

18. Whenever the state of the public business requires it, the Lieutenant Governor shall have power to invest any person with the powers of a Commissioner or of a Deputy Commissioner in any part of the Division.

19. Every suit shall be instituted in the Court of the lowest grade competent to try it; provided that no suit cognizable by a Court of Small Causes shall be heard or determined in any other Court having any jurisdiction within the local limits of the jurisdiction of such Court of Small Causes.

20. Except when otherwise provided in any Regulation or Act for the time being in force, an appeal shall lie from the decisions of the Courts of original jurisdiction to the Courts authorized by this Act to hear appeals from the decisions of those Courts.

21. The Deputy Commissioner may direct the business in the Courts subordinate to him holding their sittings at the same place, to be distributed among such Courts in such way as he shall think fit. Provided that no Court shall try any suit in which the amount or value of the claim shall exceed its proper jurisdiction.

22. The Commissioner of the Division or the Deputy Commissioner may withdraw any suit instituted in any Court subordinate to him, and try such suit himself or refer it for trial to any other such subordinate Court and competent in respect of the value or amount of the suit to try the same. The Commissioner of the Division may also withdraw any appeal instituted in the Court of any Deputy Commissioner subordinate to him, and try the appeal himself or refer it for trial to the Court of any other Deputy Commissioner in his Division.

23. The High Court may order that the cognizance of any suit or appeal which shall be instituted in any Court subordinate to such High Court, not being a Court of Small Causes, shall be transferred to any other such subordinate Court, competent in respect of the value or amount of the subject-matter of the suit or appeal to try the same.

24. If the suit be for any immoveable property situate within the limits of different District Courts within the same Division, the suit may be brought in any Court otherwise competent to try it within the jurisdiction of which any portion of such property is situate; but in such case the Court in which the suit is brought shall apply to the Commissioner of the Division for authority to proceed with the suit; and the Commissioner, after hearing the objections, if any, of the defendant, may give such authority. If the suit is brought in any Court subordinate to the Court of the Deputy Commissioner, the application shall be submitted to the Commissioner of the Division through the Deputy Commissioner to whom such Court is subordinate.

25. If the District Courts within the limits of whose jurisdiction any immoveable property sued for is situate are subordinate to different Commissioners, application for authority to proceed with the suit shall be made to the Commissioner of the Division to whom the District Court in which the suit is brought is subordinate, and such Commissioner may, after hearing the objections, if any, of the defendant, give authority to proceed with the suit.

26. This Act shall come into operation on such day as the said Government shall declare by notification in the official Gazette.

WHITLEY STOKES,  
Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information:—

**Act No. XIX. of 1867.**

*An Act to make further provision for the administration of Justice in the District of Darjiling.*

Whereas it is expedient to make further provision for the administration of justice in the District of Darjiling; It is hereby enacted as follows:—

1. Act No. X. of 1863 (*to improve the administration of justice in the District of Darjiling*) is hereby repealed.
2. The High Court of Judicature for the Bengal Division of the Presidency of Fort William shall have and exercise, with regard to the District of Darjiling, all such jurisdiction and powers as it has and exercises with regard to any other territory.

High Court at Fort William to exercise jurisdiction over Darjiling.

WHITLEY STOKES,

*Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative).*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information:—

**Act No. XX. of 1867.**

*An Act to authorize the transshipment, without payment of duty, of goods imported into Calcutta, Madras and Bombay by steamers.*

Whereas in transshipping goods imported by steamers into Calcutta, Madras and Bombay and

Preamble. destined for other ports, delay arises from the necessity of paying duty and obtaining drawback in respect of such goods, or of entering into a bond as required by Section 110 of Act No. VI. of 1863 (to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India) if duty is not paid: and whereas it is expedient to diminish such delay so far as may be practicable; It is hereby enacted as follows:—

1. Subject to such rules as may from time to time be prescribed by the Local Government, the chief officer of Customs of the port of Calcutta, Madras or Bombay, as the case may be, may, on application of any person interested as owner, agent, consignee or otherwise in any

Power to permit transshipment without payment of duty.

goods imported by steamers into Calcutta, Madras or Bombay, as the case may be, grant leave to tranship the same without payment of duty at the port of transshipment and without any security or bond for the due arrival and entry of the goods at the port of destination, when such goods have been specially and distinctly manifested or declared at the time of import as for transshipment to any other British Indian or foreign port.

2. A transshipment fee on each bale or package of goods so transhipped shall be levied at such rates and under such regulations as may from time to time be prescribed by the Local Government. All such rates and regulations shall be published in the local *Gazette*.

3. This Act shall be read as part of the said Act No. VI. of 1863, and shall not be construed as in any respect limiting the power of the Customs officers to levy duty or to require such bonds and other securities as are authorized by the said Act.

4. Nothing in this Act shall apply to the transshipment of Salt or Opium.

This Act to be read as part of Act VI. of 1863.

This Act not to apply to Salt and Opium.

WHITLEY STOKES,

*Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative).*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information:—

**Act No. XXI. of 1867.**

*An Act for the Licensing of Professions and Trades.*

Whereas it is expedient that persons exercising professions and trades in British India should take out licenses and pay for the same; It is hereby enacted as follows:—

*Preliminary.*

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

“British India” means the territories which are or may be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*), other than the Settlement of Prince of Wales’ Island, Singapore and Malacca:

“Magistrate” means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the first class, and includes a Magistrate of Police and a Justice of the Peace:

Words in the singular number include the plural and *vice versa*.  
Number. plural and *vice versa*.  
Gender. words denoting the masculine gender include females;

And in every part of British India in which this Act shall operate, “Local Government” shall mean the person authorized by law to administer Executive Government in such part, and shall include a Chief Commissioner.

2. Nothing in this Act shall be construed to affect the provisions of any other law relating to licenses or taxes.

Act not to apply to certain Officers of the Army and Police, nor to cultivators of land.

(1.) Officers of Her Majesty’s Forces or of Her Majesty’s Indian Forces, whose pay and allowances do not exceed Rupees 6,000 per annum, and who shall not be in Civil employment other than employment in the Police:

(2.) Non-Commissioned Officers and Privates of either of the said Forces, and who shall not be in Civil employment other than employment in the Police:

3. Officers of any Police Force whose pay and allowances shall be less than the pay and allowances of a Captain of Infantry in Her Majesty’s Forces in India:

(4.) Persons in the employment of Government whose annual receipts shall be less than Rs. 1,000: nor to any cultivator of land as such in respect of the sale of the produce of his land, when he shall not keep a shop for the sale of such produce.

4. It shall be lawful for the Governor General of India in Council from time to time, by order, wholly to exempt from the operation of this Act any part of British India,

or any tribe, class of persons or person dwelling or personally working for gain or carrying on business in British India or in any such part; or to authorize, in the case of any such class or person, all or any part of the sums or sum paid by such class or person under the provisions of any Municipal or other local law for the time being in force, on or before the first day of May in each year, as a tax, by way of charge for a license or otherwise, on the exercise of any trade or profession, to be deducted from the sums or sum which, in the absence of such authorization, would have been payable under the provisions of this Act. All orders and revocations made under this Section shall be published in the *Gazette of India* and also in the local *Gazette*.

*Licenses.*

5. Every person who shall, on and after the first day of May 1867, exercise any profession or trade in British India, and whose annual profits shall be Rupees 200 or upwards, shall take out a license and shall pay for the same such annual sum as is mentioned in Schedule A to this Act annexed: provided that, for any such license which shall be granted between the first day of November in each year, and the thirtieth day of April next ensuing, there shall be paid only one-half of such sum. Subject to the provision contained in Section 3 of this Act, every person holding any office or employment of profit shall be deemed to be, in respect of the salary, fees, wages, perquisites, and profits of such office or employment, a person exercising a profession or trade within the meaning of this Act.

6. Every license under this Act shall be granted by the Collector of Land Revenue of the district or place in which the person requiring such license shall exercise his profession or trade: provided that, if such person shall exercise his profession or trade in more than one district or place, the license shall be granted by the Collector of the district or place in which his principal place of business in British India shall be situate. Every such license shall be signed by the Collector granting it, or by any Assistant or Deputy Collector under the Collector’s orders, and the Courts shall take judicial note of such signature.

7. Every such license shall specify—

(1.) The date of the grant thereof:

(2.) The name and profession or trade of the licensee:

(3.) The sum paid for the license: and

(4.) The place or places where the licensee intends to exercise his profession or trade for the ensuing year; and shall be received in evidence as *prima facie* proof of all matters contained therein.

8. Every such license shall have effect and continue in force from the day of the date thereof till the thirtieth day of April next after the day of the granting thereof.

9. Every person to whom any such license shall have been granted and who shall desire to continue to exercise his profession or trade after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire

on the day appointed in the last preceding Section, and shall renew the same so long as he shall desire to continue to exercise such profession or trade.

10. The Collector shall from time to time determine under which of the classes mentioned in Schedule A to this Act annexed every person to whom a license may be granted by him as aforesaid shall be assessed.

#### List of Licensees.

11. As soon may be after the first day of May 1867 and the same day in every subsequent year, the Collector shall prepare a list of the persons licensed under this Act in the district or place aforesaid. Such list shall state—

(1). The profession or trade of each of the persons therein named ;

(2). The class under which he is assessed : and

(3). The sum paid for his license.

Such list shall be filed in the office of the Collector, and the list, or such part or parts thereof as he shall think fit, shall be filed in such other places as the Collector shall direct, and shall be open to public inspection at all reasonable times, without the payment of any fee.

12. Any person named in such list and objecting to the class under which he is assessed, shall

be at liberty, within thirty days after the filing of the said list, to apply by petition to the Collector in order to establish his right to have his name

transferred to another class or altogether removed from the list. The petition shall bear a stamp of eight annas : it shall be in the form contained in Schedule C to this Act annexed, or as near thereto as circumstances will admit ; and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints. Whoever makes a statement in any such petition which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

13. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed,

shall hear such petition and pass such order thereupon as to him shall seem fit. Any person dissatisfied with such order may, within fifteen days from the date thereof, present an appeal in writing to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final. Every appeal preferred under this Section shall bear a stamp of one rupee, and shall be accompanied by a copy of the petition, the Collector's order thereon, and all other documents (if any) connected with the case.

14. The Collector or Commissioner may summon any person whom he shall think able to give evidence for the purpose of enabling him to determine under which of the said classes the petitioner should be assessed, and may examine on oath or affirmation the person so summoned and the petitioner,

and may require each of them to produce any documents in his possession or power relating to the petitioner or to the amount of the annual profits accruing from his profession or trade. In Sections 193 and 228 of the Indian Penal Code,

Sections 193 and 229 of Penal Code to apply to proceedings under this Act. the words "judicial proceeding" shall be taken to include any proceeding under this Act.

#### Penalties.

15. If after the said first day of May 1867, any person shall exercise his profession or trade without having taken out a license as required by this Act, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding five times the amount which in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

16. Every person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse to produce and show his license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition, shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.

17. All penalties imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras or Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

18. No person shall be proceeded against for any offence under Section 15 or Section 16 of this Act except at the instance of the Collector.

19. On and after the thirtieth day of April 1867, every Trading Company or Association in British India whose stock or funds is or are divided into shares and transferable, whether such Company or Association be incorporated or not, and whether the principal place of business of such Company or Association be situate in British India or not, shall take out a license and pay for the same such annual sum as is mentioned in Schedule B to this Act annexed. Provided that for any such license which shall be granted between the first day of November in each year and the thirtieth day of April next ensuing, there shall be paid only one-half of such sum. When such Company or Association shall have taken out and paid for a license as aforesaid, no person shall be deemed to exercise a trade within the meaning of this Act solely by reason of any share or interest in such Company or Association. All the other provisions of this Act applicable to individuals shall apply, *mutatis mutandis*, to such Companies or Associations.

#### Miscellaneous.

19. On and after the thirtieth day of April 1867, every Trading Company or Association in British India whose stock or funds is or are divided into shares and transferable, whether such Company or Association be incorporated or not, and whether the principal place of business of such Company or Association be situate in British India or not, shall take out a license and pay for the same such annual sum as is mentioned in Schedule B to this Act annexed. Provided that for any such license which shall be granted between the first day of November in each year and the thirtieth day of April next ensuing, there shall be paid only one-half of such sum. When such Company or Association shall have taken out and paid for a license as aforesaid, no person shall be deemed to exercise a trade within the meaning of this Act solely by reason of any share or interest in such Company or Association. All the other provisions of this Act applicable to individuals shall apply, *mutatis mutandis*, to such Companies or Associations.

20. Power to summon persons to give necessary information.



20. Every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, other than the persons exempted under Section 3 or by order under Section 4 of this Act, shall be deemed to exercise a profession within the meaning of this Act; provided that he shall not be required to take out a license under this Act; and the sum which but for this proviso he would have paid for a license shall be deducted from his pay on the first day of June 1867 and on the first day of May in every subsequent year by the Examiner of Claims or other proper officer, and shall be deemed to be a tax raised under this Act. Nothing in the former part of this Section shall apply to any person holding any such office, employment or commission, and permitted, nevertheless, to exercise a profession or trade; but in determining under which of the classes mentioned in the said Schedule A any such person shall be assessed, the Collector shall take into consideration the amount of the pay which such person shall receive in respect of such office, employment or commission.

21. All taxes raised and penalties recovered under this Act shall be paid to the credit of the Government of India, or as such Government shall from time to time direct.

22. All or any of the powers and duties conferred and imposed by this Act on a Collector, an Assistant or Deputy Collector and a Commissioner of Revenue, may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf. Every person shall be legally bound to furnish information to any officer or person so appointed when required by him to do so.

23. The Local Government may, from time to time, with the previous sanction of the Governor General of India in Council, make rules for the guidance of officers in matters connected with the enforcement of this Act, provided that such rules are not inconsistent with any of the provisions herein contained.

#### SCHEDULE A.

##### LICENSE ON PROFESSIONS AND TRADES.

	Rupees.
Persons whose annual profits shall be assessed at Rs. 25,000 and upwards.	500
<i>Class II.</i>	
Persons whose annual profits shall be assessed at Rs. 10,000, or at more than Rs. 10,000, and less than Rs. 25,000.	200
<i>Class III.</i>	
Persons whose annual profits shall be assessed at Rs. 5,000, or at more than Rs. 5,000 and less than Rs. 10,000.	100
<i>Class IV.</i>	
Persons whose annual profits shall be assessed at Rs. 1,000, or at more than Rs. 1,000 and less than Rs. 5,000.	20

	Rupees
Persons whose annual profits shall be assessed at Rs. 500, or at more than Rs. 500 and less than Rs. 1,000.	15

#### Class VI.

Persons whose annual profits shall be assessed at Rs. 200, or at more than Rs. 200 and less than Rs. 500.	4
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#### SCHEDULE B.

##### LICENSE ON COMPANIES.

Every Company whose stock or funds is or are divided into shares and transferable with a paid up capital exceeding ten lakhs or £100,000.	2,000
Every such Company with a paid up capital exceeding five lakhs or £50,000 and not exceeding ten lakhs or £100,000.	1,000
Every other such Company duly registered, which in the half-year next preceding the date of its license shall have paid a dividend at or above the rate of five per cent. per annum, and whose profits for the year preceding such date shall have exceeded Rs. 10,000.	500

#### SCHEDULE C.

##### Form of Petition under Section 12.

Stamp  
Eight Annas.

To THE COLLECTOR OF  
The day of 186.  
The petition of A. B. of

SHOWETH—

1st.—That in the list of the persons licensed under “the Indian Licenses Act, 1867,” and filed in your office pursuant to the eleventh Section of the same Act on the day of 186, your petitioner’s name appears under the third of the classes mentioned in Schedule A to the said Act annexed, that he has been assessed in the sum of Rupees 100 for the license granted to him under such Act, and that he has paid such sum accordingly.

2nd.—That the profits of your petitioner’s profession [or trade] of [here state petitioner’s profession or trade] for the year ending the thirtieth day of April last were Rupees [less than Rupees 5,000 and more than Rupees 1,000], as will appear from the documents marked presented herewith, and to which your petitioner craves leave to refer.

Your petitioner therefore prays that you will remove his name from the third to the fourth of the said classes, that he may be assessed accordingly, and that the excess of Rupees 80 so paid by him may be refunded.

(Signed) A. B.

##### Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A. B.

WHITLEY STOKES,  
Asst. Secy. to the Govt. of India,  
Home Dept. (Legislative.