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RARE SECTION

O B S E R V A T I O N S

On the State of Society among the *Asiatic* Subjects of
Great Britain, particularly with respect to Morals;
and on the means of improving it.—Written chiefly
in the Year 1792.

Ordered, by The House of Commons, to be printed,
15 June 1813.

To the Honourable The Court of DIRECTORS for the Affairs of
The East India Company.

HONOURABLE SIRS,

ACCORDING to the intimation which I lately took the liberty of giving, I have now the honour to submit to your consideration, a tract which bears upon a subject pressed by repeated proposals on your attention, namely, the communication of Christianity to the natives of our possessions in the East.

That this is a question of importance, will hardly be denied; and from the numerous letters which have been addressed to the Court, in favour of such communication, as well as from the share of general regard now bestowed on subjects of that nature, it appears to be a question on which an explicit determination, on the part of the Company, is become necessary.

It is therefore in different views, worthy of a full and candid discussion; and such I have been solicitous to give it, actuated solely by motives of duty, arising from the several relations in which I find myself placed. For, in becoming an advocate, as I profess myself to be, for making known to our Asiatic subjects, the pure and benign principles of our divine religion, I not only pay that obedience which is due to its authoritative injunctions, but, in my sincere opinion, highly consult the true interests of the Company, and the general welfare of the many millions living under its government. Nor can I doubt, that this will be the verdict of serious deliberation, however a hasty view of the subject, under some of its aspects, may have unnecessarily excited alarm.

In earlier periods, the Company manifested a laudable zeal for extending, as far as its means then went, the knowledge of the Gospel to the Pagan tribes, among whom its factories were placed. It has since prospered and become great, in a way to which the commercial history of the world affords no parallel; and for this it is indebted to the fostering and protecting care of divine Providence. It owes therefore, the warmest gratitude for the past, and it equally needs the support of the same beneficent Power in time to come; for the "changes and chances" to which human affairs are always liable, and especially the emphatic lessons of vicissitude which the present day has supplied, may assure us, that neither elevation nor safety can be maintained by any of the nations or rulers, of the earth, but through Him who governs the whole. The duty therefore of the Company, as part of a Christian community, its peculiar superadded obligations, its enlarged means, and its continual dependence upon the divine favour, all call upon it to honour God, by diffusing the knowledge of that revelation which he has vouchsafed to mankind.

In urging this momentous work however, I wish to be clearly understood, as connecting with the formation and execution of any scheme for the performance of it, every prudent care, every just precaution, which may be suitable to the nature of the undertaking, and to the wise, humble, mild spirit of that religion which is to be recommended. At present I presume to offer no specific proposal, contending only for the general principle; but if that is recognised, I shall be most ready to submit the ideas I entertain of the manner in which it might be safely brought into operation.

If the considerations already adduced, did not sufficiently guard me against the censure of launching beyond the ordinary lines of business, I might justly plead, that the office which you, Gentlemen, exercise, and which I have the honour to hold in common with you, summons, not unfrequently, your attention to subjects of the
highest

nighest nature,—to the principles of government, and the interests of nations; subjects upon which, having mentioned them, I may be permitted to observe, that even a deliberative voice, though to that you are not restrained, attaches a trust of great importance to the station of a Director.

But with respect to the execution of the treatise which is now offered to your perusal, I am sensible that I need the utmost indulgence. Incapable at best to do justice to the several topics which it embraces, I might yet in India, the centre of materials and information relating to them, have produced something less unworthy of notice; but though I held there the leading opinions now advanced, no idea of giving any publicity to them, by writing, ever occurred to me, until after my return to this country, when persuaded of the expediency of some attempt of that kind, and incited by a particular occasion, I several years ago, hastily drew up the substance of the present essay. It has however since lain by me unused, and my other avocations have allowed me only to revise it, not to form a new work, as would certainly have been desirable. To meet a variety of opinions, and to fortify the argument which is maintained in it, many things are introduced which must be already known to you, and indeed things which in my own first views, I should have deemed superfluous; for according to my apprehension, the main question is so clear as to need little auxiliary illustration. Under all these disadvantages, however, I am content to come forward, at the call of a greater interest, forming no pretension to literary merit, nor having on that score, any higher hope, than that you may be pleased to receive this tract on the footing of one of those many *Papers of Business*, with which the records of your governments have been furnished, by the observation and experience of men whose time and thoughts have been chiefly employed in the concerns of active life.

I have the honour to be, with the greatest respect,

GENTLEMEN,

Your most obedient humble Servant,

East-India House,
August 16th, 1797.

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III. No person shall be admitted to practise as a Pleader in any of the Courts of Udawlut under this Presidency who shall not have obtained from the College of Fort St. George a certificate of qualification according to some one of the forms B. C. or D, in the Appendix to this Regulation.

Such persons only to be admitted pleaders as have obtained certificates of qualification from the College.

IV. *First.*—Any person who shall have received from the College the certificate B. shall, on applying for the same, be entitled to receive from the Court of Sudder Udawlut a sunnud according to the form E. in the Appendix to this Regulation, authorizing him to act as a Vakeel in any of the provincial or zillah Courts; and the production of such sunnud shall entitle such person to be admitted to practise in any of those Courts accordingly.—Provided that every such person so admitted shall be subject to all the Rules in force for the guidance of Vakeels, and shall be further liable to be deprived of the sunnud granted to him by the Sudder Udawlut for any misconduct which may appear to that Court to render him unworthy of the privilege conferred thereby.

Pundits or Moulavies, having certificates of qualification as pleaders, shall be entitled to a sunnud from the Sudder Udawlut; And in virtue thereof shall be admissible to plead in the courts.

Second.—So long as persons admitted to plead in the Courts of Udawlut under the provisions of this Section shall receive pay from the College of Fort St. George, and no longer, they shall be prohibited from giving advice to parties opposed to Government in any civil suit or proceeding, or from being concerned directly or indirectly in behalf of such parties.

Pundits or Moulavies admitted to plead shall, under certain circumstances, be considered as retained by Government.

Third.—It shall be competent to the Board of Revenue, the Board of Trade, or any other authority intrusted with the management of any suit on the part of Government, to associate with the established Vakeel of Government any one of the persons admitted to plead under the provisions of this Section, in any suit arising in the Court in which such person may be admitted to plead; and the Vakeel so associated shall be furnished with a vakalutnamah duly authenticated, and shall be entitled to receive fees equal to one half of the fees established for Pleaders by Regulation XIV of 1816; and it is hereby further provided, that in all cases wherein from the absence or indisposition of the Government Pleader the management of a cause may devolve altogether, or in a great measure, upon the Pleader so associated with the Government Pleader, the Court before whom the suit shall be tried shall be authorized to divide, in such proportion as may appear just, the established fees payable to the Government Vakeel, between the Government Vakeel and the Vakeel associated with him.

Rules under which Pundits or Moulavies, practising as pleaders, are to be associated with, or substituted for, the Government vakeel.

V. Provided always, that none of the foregoing provisions shall be construed to affect the just pretensions of the Pleaders heretofore admitted and now practising in any of the Courts of Judicature, or to hinder their promotion from the Zillah to the Provincial Courts, or their appointment to any office or employment, for which they may be qualified.

The provisions of this Regulation not to affect pleaders admitted before this enactment takes effect.

APPENDIX.

A.

Certificate of a Pundit or Moulavie.

(Seal of
the
College.)

E. F. } Law Officers of the Court of
G. H. } Sudder & Foujdaree Udawlut.

THIS is to certify, that at an examination held on the _____ of 181____, by the Board of Superintendence for the College of Fort St. George, assisted by the Law-Officers of the Court of Sudder and Foujdaree Udawlut, and by the Head [Sanscrit or Arabic] Master at the said College, A. B. was declared to be qualified by his great proficiency in the sciences of [Grammar, Law, Logic, &c.] to discharge the duties of [Pundit, Cazee, or Mooftee.]

I. K. Head [Sanskrit or Arabic] Master
at the College of Fort St. George.

THIS certificate has been granted to the said A. B. under the seal of the College, this . . . day of . . . in the year 181 . . . corresponding with the [Mahomedan or Hindoo date.]

C. D.

Secretary.

B.

Certificate of a Pundit or Moulavie declared qualified to be admitted a Vakil.

(Seal of
the
College.)

E. F. } Law Officers of the Court of
G. H. } Sudder and Foujdaree Udawlut.

THIS is to certify, that at an examination held on the . . . of . . . 181 . . . by the Board of Superintendence for the College of Fort St. George, assisted by the Law-Officers of the Court of Sudder and Foujdaree Udawlut, and by the Head [Sanskrit or Arabic] Master at the said College, A. B. was declared to be qualified, by his great proficiency in the sciences of [Grammar, Law, Logic, &c.] to discharge the duties of [Pundit, Cazee, or Mooftie.]

And this is further to certify, that the said A. B. has acquired a competent knowledge of the Regulations enacted by the Government of Fort St. George, and that he is therefore qualified to discharge the duties of Pleader in any of the Courts of Judicature.

I. K. Head [Sanskrit or Arabic] Master
at the College of Fort St. George.

THIS certificate has been granted to the said A. B. under the seal of the College, this . . . day of . . . in the year 181 . . . corresponding with the [Mahomedan or Hindoo date.]

C.

Certificate.

(Seal of
the
College.)

Law-Officers of the Court
of Sudder Udawlut.

THIS is to certify, that at an examination held on the . . . of . . . 181 . . . by the Board of Superintendence, assisted by the Law-Officers of the Court of Sudder Udawlut, and the Head [Sanskrit or Arabic] Master of the College, A. B. was declared to be qualified, by his proficiency in [Hindoo or Mahomedan] Law, and in the Regulations enacted by the Government of Fort St. George, to discharge the duties of Pleader in any of the Courts of Judicature.

THIS

Head *Sanscrit* or *Arabic* Master
College of Fort St. George—and
the Head English, Telugoo or Ta-
mil Masters, according as the ex-
amination in the Regulations has
been conducted in any of these
tongues.

THIS certificate has been granted to the said A. B. under the seal of
the College, this day of in the
year 181 , corresponding with the [the Mahomedan or Hindoo date
to be here inserted.]

D.

Form of Certificate.

(Seal of
the
College.)

THIS is to certify, that the Board of Superintendence of the College of Fort
St. George having received a report of the examination of A. B. held on the
of 181 , before the Judge or Judges, assisted
by the Law-Officers, and the Government Vakeel of the [Zillah or Provincial] Court
of , on mature consideration of the said report, and of the opinion of
the [Mahomedan or Hindoo] Law-Officers of the Court of Sudder Udawlut and the
Head [Sanskrit or Arabic] Master of the College thereon, have declared the said
A. B. to be qualified, by his proficiency in [Hindoo or Mahomedan] Law, and in the
Regulations enacted by the Government of Fort St. George, to discharge the duties
of Pleader in any of the Courts of Judicature.

Head [*Sanskrit* or *Arabic*] Master,
and the Head English, Telugoo or
Tamil Masters, according as his
examination in the Regulations
has been conducted in either of
these tongues.
College of Fort St. George.

THIS certificate has been granted to the said A. B. under the seal of
the College, this day of in the
year 181 , corresponding with the [the Mahomedan or Hindoo date
to be here inserted.]

E.

Sunnud of a Pundit or Moulavie to be admitted a Vakeel in the Courts of Udawlut.

(Seal of the
Court of Sudder
and Foujdaree
Udawlut.)

A. B. having been certified by the Board of Superintendence for the College of
Fort St. George, to be qualified by his learning to discharge the duties of a Law-
Officer, and by his knowledge of the Regulations to be admitted to plead as a
Vakeel; the Judges of the Court of Sudder and Foujdaree Udawlut hereby declare
the said A. B. to be authorized to transact business as a Vakeel, according to the
Regulations.

A. D. 1817. . REGULATION VI.

A REGULATION for declaring the provisions of Section IX, Regulation XIII, of 1816, not applicable to deeds and instruments executed previously to the 12th of July 1817, and for reviving the operation of Regulation VIII of 1808, and Regulation II, of 1813, with respect to deeds and instruments executed between the 1st of January 1809 and the 12th of July 1817.—Passed by the Governor in Council of Fort St. George, on the 30th September 1817; corresponding with the 17th Peratausee of the year Eswara, 1739th year of Salewahan, and with the 18th Zecaud 1232 Hijeree.

Preamble.

WHEREAS it is enacted by Section IX, Regulation XIII of 1816, that from and after the period fixed for the operation of that Regulation, no deeds or instruments of the several descriptions enumerated in the said Section shall be received or filed in any Court of Judicature unless the same shall have been written on paper or other material bearing the prescribed stamp: and whereas it is expedient to declare that the provision above recited is not intended to affect any deeds or instruments executed prior to the date on which Regulation XIII of 1816 commenced operation, and also to restore the law to its former state with respect to all deeds and instruments executed between the 1st of January 1809 and the 12th of July 1817; the Governor in Council has enacted the following rules.

Section IX, Regulation XIII, 1816, not applicable to deeds executed before the Regulation took effect.

Former Stamp Regulations revived, with respect to deeds executed while they were in force.

II. It is hereby declared that the provisions of Section IX, Regulation XIII of 1816, are not intended to apply to any deeds or instruments executed prior to the 12th of July 1817.

III. In modification of such part of Section II, Regulation XIII of 1816, as rescinds Regulation VIII of 1808, and Regulation II of 1813, it is hereby enacted that the provisions of those Regulations shall still be applied to all deeds and instruments executed between the 1st of January 1809 and the 12th of July 1817.

A. D. 1817. REGULATION VII.

A REGULATION for the due appropriation of the Rents and Produce of Lands granted for the support of Mosques, Hindoo Temples and Colleges, or other public purposes, for the maintenance and repair of Bridges, Choultries or Chuttrums, and other public buildings, and for the custody and disposal of Escheats.—Passed by the Governor in Council of Fort St. George, on the 30th September 1817; corresponding with the 17th Peratausee of the year Eswara, 1739th year of Salewahan, and with the 18th Zecaud 1232 Hijeree.

Preamble.

WHEREAS considerable endowments have been granted in Money, or by assignments of Land, or of the produce or portions of the produce of Land, by former Governments of this country, as well as by the British Government, and by individuals for the support of Mosques, Hindoo Temples, Colleges and Choultries, and for other pious and beneficial purposes: and whereas there are grounds to believe, that the produce of such endowments, is, in many instances, appropriated contrary to the intentions of the donors, to the personal use of the individuals in immediate charge and possession of such endowments: and whereas it is the duty of the Government to provide that all such endowments be applied according to the real intent and will of the grantor: And whereas it is moreover expedient to provide for the maintenance and repair of Bridges, Choultries, Chuttrums and other buildings, which have been erected, either at the expense of Government, or of individuals for the use and convenience of the public; and also to establish proper rules for the custody and disposal of Escheats; the following rules have been enacted, to be in force from the date of their promulgation throughout the provinces, immediately dependent on the Presidency of Fort St. George.

The general superintendence of all endowments in land or

II. The general superintendence of all endowments in Land or Money, granted for the support of Mosques, Hindoo Temples, or Colleges, or for other pious and beneficial

beneficial purposes, and of all public buildings, such as Bridges, Choultries or Chuttrums, and other edifices in the several provinces dependent on the Presidency of Fort St. George, is hereby vested in the Board of Revenue.

money, granted for the support of Mosques, &c. and of bridges, choultries, and other public buildings, vested in the Board of Revenue.

III. It shall be the duty of the Board of Revenue to take such measures as may be necessary to ensure that all endowments made for the maintenance of establishments of the description above mentioned, are duly appropriated to the purpose for which they were destined by the Government, or the individual by whom such endowments were made. In like manner it shall be the duty of that Board to provide, with the sanction of Government, for the due repair and maintenance of all public edifices which have been erected at the expense either of the former or present Government, or of individuals, and which either are or can be rendered conducive to the convenience of the community.

The Board to take measures for the due appropriation of such endowments, and for the due repair of public edifices.

IV. In those cases, however, in which any of the buildings specified in the preceding section have fallen to decay, and cannot be conveniently repaired, or are not calculated, if repaired, to afford any material accommodation to the public, the Board of Revenue shall submit to Government their opinion as to the most expedient mode of disposing of such buildings; and they shall be sold on the public account, or otherwise disposed of as the Governor in Council may determine.

Buildings fallen to decay, or not calculated to be useful if repaired, how to be disposed of.

V. Under the foregoing rules it will be incumbent on the Board of Revenue to prevent any endowments in Land, or Money, which have been granted for the support of establishments of the above description, or any public edifices, from being converted to the private use of individuals, or otherwise misappropriated.

The Board to prevent endowments in land or money, and public edifices, from being appropriated by individuals to private uses.

VI. The general superintendence of all Escheats is likewise hereby vested in the Board of Revenue, who will, through the channel hereafter mentioned, inform themselves fully of all property of that description, and submit to Government their opinion as to the most expedient mode of disposing thereof, and the same shall be sold on the public account, or otherwise disposed of as the Governor in Council may determine.

The general superintendence of escheats vested in the Board of Revenue.

VII. To enable the Board of Revenue the better to carry into effect the duties intrusted to them by this Regulation, local agents shall be appointed in each zillah, subject to the authority, control and orders of that Board.

Local agents to be appointed, to enable the Board to carry into effect the duties hereby intrusted to them.

VIII. The collector of the zillah shall be ex officio one of those agents, and the Governor in Council, when he deems it necessary, will unite, and may appoint any other public officer or officers from the Civil, Military, or Medical Branch of the service, to act in conjunction with him.

The collector of the Zillah to be ex officio an agent, with such others as may be deemed expedient.

IX. Under the provisions of the present Regulation it will be the duty of the local Agents to obtain full information from the public records, and by personal inquiries, respecting all endowments, establishments and buildings of the nature of those before described, and respecting all Escheats, and to report to the Board of Revenue any instance in which they may have reason to believe that Lands or Buildings, or the Rent or Revenues derived from Lands, are unduly appropriated, being in all cases careful not to infringe any private rights, or to occasion unnecessary trouble or vexation to individuals.

Such agents to ascertain the particulars of all endowments, buildings or escheats, and report to the Board of Revenue.

X. The said local Agents shall further ascertain and report to the Board of Revenue the names of the present Trustees, Managers, or Superintendents of the several institutions, foundations, or establishments above described, together with other particulars respecting them, and by whom and under what authority they have been appointed or elected, and whether in conformity to the special provisions of the original endowment, and appropriation by the founder, or under any general rules or maxims applicable to such institutions and foundations.

The agents to ascertain and report the names, &c. of the present trustees or managers of such institutions, and by what authority appointed.

XI. The local Agents shall also report to the Board of Revenue all vacancies and casualties which may occur, with full information of all circumstances, to enable that Board to judge of the pretensions of the person or persons claiming the Trust, particularly whether the succession has been heretofore by inheritance in the line of descent, or whether the successor has been in former instances elected, and by whom; or whether he has been nominated by the founder, or his heir or representative, or by any

The agents to report to the Board of Revenue all vacancies or casualties which may occur, with full information as to the pretensions of claimants.

other individual portion of the foundation, or by any officer or representative of Government, or directly by the Government itself.

The agents to recommend fit persons for the confirmation of the Board of Revenue, in cases wherein the right of nomination appertains to Government.

XII. In those cases in which the nomination has usually rested with the Government, or with a public officer, or in which no private person may be competent and entitled to make sufficient provision for the succession to the trust and management, it will be the further duty of the local Agents to propose, for the approval and confirmation of the Board of Revenue, a person or persons for the charge of Trustee, Manager, or Superintendent, strictly attending to the qualifications of the person or persons selected, and to any special provisions of the original endowments and foundation, and to the general rules or the known usages of the country applicable to such cases.

The Board to appoint such persons, or make such other provision for the Trust as they may deem fit, with reference to the conditions of the endowment.

XIII. On the receipt of the report and information required by the preceding Clause, the Board of Revenue shall either appoint the person or persons nominated for their approval, or shall make such other provision for the Trust, Management, or Superintendence, as may to them seem right and fit, with reference to the nature and conditions of the endowment, having previously called for any further information from the local Agents that may appear to them to be requisite.

Individuals deeming themselves injured by any orders passed under this Regulation, not precluded from suing for recovery of their rights, or for damages, in the manner prescribed in the Regulations.

XIV. Nothing contained in this Regulation shall be construed to preclude any individual who may conceive that he has just grounds of complaint on account of any orders which may be passed by any of the before-mentioned authorities, with respect to the appropriation of any Lands or Buildings, or of any Rents and Revenues from Lands of the nature of those before described, from suing in the mode and form prescribed by the Regulations, where Government or public officers are parties, or under the general provisions of the Regulations, if the suit be brought against a competition, or other private person for the recovery thereof, in the regular course of law, or for compensation in damages for any loss or injury supposed to have been unduly sustained by him.

The object of this Regulation is solely to provide for the due appropriation of endowments granted, or buildings erected for public purposes.

XV. It is to be clearly understood, that the object of the present Regulation is solely to provide for the due appropriation of Lands or other endowments granted for public purposes, agreeably to the intent of the grantor, and not to resume any part of them, or of their produce, for the benefit of Government. In like manner it is fully intended that all buildings erected by any former or the present Government, or by individuals for the convenience of the public, should be exclusively appropriated to that purpose, with the exception of such as have fallen to decay and cannot be conveniently repaired, or which can no longer contribute to the accommodation of the community.

Native servants, trustees, managers, or superintendants, guilty of fraud or embezzlement, how to be punished.

XVI. The legislative provisions now in force, or which may hereafter be enacted for the punishment of fraud or embezzlement in the native servants of Government employed under the Collector in the department of Land Revenue, shall be held applicable to all native servants, and to all Trustees, Managers, or Superintendents employed in, or charged with, the settlement, custody, or appropriation, of the Revenues, Funds, or other property of the public institutions referred to in this Regulation.

A. D. 1817. REGULATION VIII.

A REGULATION for expediting the trial of civil suits in which the Native Officers and Soldiers attached to regular Corps on the Military Establishment of the Presidency of Fort St. George may be parties, and for giving to them certain facilities in the maintenance and recovery of their rights, claims and interests. —Passed by the Governor in Council of Fort St. George, on the 9th December 1817; corresponding with the 26th Karteky of the year Eswara, 1739th year of Salewahan, and with the 29th Mohurram, 1233 Hijeree.

Preamble.

WHEREAS the native officers and soldiers on the Military Establishment of the Presidency of Fort St. George are liable to be stationed at places remote from their homes and families: and whereas the impracticability of granting to such native officers and soldiers frequent or prolonged leave of absence from their military duties, has caused to them material difficulty and embarrassment in maintaining and recovering their just

just rights, claims and interests: and whereas the fidelity and courage exhibited by the native troops in various wars on the continent of India, and the zeal and alacrity which they have uniformly displayed in voluntarily embarking on foreign expeditions, entitle them to the favourable consideration of Government; the Governor in Council, with the view of manifesting his sense of their good conduct, and of affording to them every facility in the maintenance and recovery of their rights, claims and interests, which can be granted consistently with a due regard to the fundamental principles established for the administration of civil justice, and for the collection of the land-revenue, has enacted the following rules, to be in force from the period of their promulgation, throughout the territories dependent on the Presidency of Fort St. George.

II. Such parts of the Regulations in force as prohibit the Courts of Civil Justice from corresponding by letter with parties in depending suits, or direct that no pleadings shall be received in any civil cause except from the parties or their authorized pleaders; such parts of the Regulations in force as require generally, that depending causes shall be brought to trial according to the order in which they may stand on the file; and such parts thereof as prohibit the Courts from furnishing copies of decrees, or from receiving mokhtarnamahs on any other paper than the prescribed stamped paper, are hereby declared to be subject to the modifications contained in the following Sections of this Regulation.

Provisions of certain regulations modified

III. *First.*—Whenever a native officer or soldier on the Military Establishment of the Presidency of Fort St. George shall be desirous of instituting a regular or summary suit in any zillah or Provincial Court, and shall not be able to obtain a furlough or leave of absence for the purpose of superintending or conducting such suit in person, he shall be at liberty to execute a mokhtarnamah or power of attorney, drawn up according to the Form No. 1, in the Appendix to this Regulation, authorizing and appointing any member of his family or other person to institute and carry on the suit, and to perform all acts in the original trial of the cause, and eventually in appeal, in the same manner as if the party were himself personally present and consenting.

Native officers and soldiers may appoint attorneys to transact business for them in the Provincial and Zillah Courts.

Second.—Such mokhtarnamah shall not be required to be written on stamped paper, but shall be executed by the native officer or soldier in the presence of the Commanding Officer of the Corps or Detachment, to which he may belong, who shall countersign the same in testimony of its having been voluntarily executed.

The mokhtarnamah not to be on stamped paper.

Third.—The mokhtarnamah so executed is to be transmitted by the Commanding Officer under cover of a public letter, drawn up in the Form No. 2, of the Appendix, addressed to the Register of the Court in which the suit is to be instituted, and upon the receipt of such letter, a notice shall be issued by the Court for the purpose of procuring the attendance, either personally, or by a constituted vakeel of the person nominated in the mokhtarnamah.

The mokhtarnamah to be transmitted in a prescribed form by the commanding officer of the party, to the Court.

Fourth.—If such mokhtar shall refuse to attend the Court in person, or by a constituted Vakeel, or shall decline to undertake the Trust, or having undertaken it shall subsequently die, or be prevented by any sufficient cause from discharging the duty confided to him, the Court shall cause information of the same to be communicated to the native officer or soldier, by an extract from their proceedings enclosed in an official letter to be addressed to the Commanding Officer of the Corps.

If the person nominated decline, or be unable to act, information thereof to be communicated by the Court in a prescribed form.

Fifth.—If the appointed mokhtar shall attend the Court in person, or by a constituted vakeel, and shall consent to undertake the duty confided to him, the original mokhtarnamah shall be deposited in the Court, and shall form a part of the record of the cause. The suit shall be instituted, tried and determined, in conformity with the general rules in force for the institution and trial of other similar suits, provided, however, that in all cases where the native officer or soldier who may be the principal in the suit shall not be himself present at the time of its decision, an authenticated copy of the decree written on unstamped paper shall be transmitted by the Court to the Commanding Officer of the Corps or Detachment, for the purpose of its being communicated to the native officer or soldier.

The mokhtarnamah to be filed of record. The suit to be tried under the general regulations. If the party be not present, copy of the decree how to be communicated to him.

Sixth.—It is hereby explained, that no part of the preceding Clauses, or of the subsequent provisions of this Regulation, is intended to be applicable to claims originating in loans granted by a native officer or sepoy, or in pecuniary transactions of a commercial nature.

These provisions not applicable to claims originating in loans or commercial transactions.

Rules to be observed with the view of obviating the necessity of ex parte trials in causes wherein native officers or soldiers are defendants.

IV. First.—For the purpose of ensuring the due communication to all native officers and sepoy of the summons or other notice of the institution of suits against them, so as to prevent, as far as possible, such suits from being brought to trial ex parte, it is hereby enacted, that in all such suits the plaint or petition of appeal shall contain a declaration that the defendant or respondent is a native officer or soldier, and all plaintiffs or appellants who shall knowingly and intentionally omit to make such statement, are hereby declared liable to be fined in such sum as the Court before whom such pleadings may be filed shall deem equitable, not exceeding one fourth of the institution fee or stamp-duty in each case; and it is further provided, that the plaintiff or appellant shall state in his plaint or petition of appeal, to the best of his knowledge or belief, the particular Regiment or Corps to which such native officer or sepoy may belong, or in the event of his being unable to specify the same, then it shall be the duty of the Court before whom the suit is filed to endeavour to ascertain the point.

A notice in the usual form to be transmitted to the commanding officer.

Second.—A notice in the usual form, together with a copy of the plaint or petition of appeal on unstamped paper, enclosed in an official letter, drawn up according to the Form No. 3, of the Appendix, shall be then transmitted by the Court to the Commanding Officer of the Corps, for the purpose of their being communicated to the native officer or soldier against whom the suit may have been instituted: a similar notice shall be issued, when omitted in the first instance, from ignorance of the defendant's being a native officer or soldier, attached to a regular Corps, if at any subsequent period during the trial of the suit it should appear to the Court that the defendant or respondent is a native officer or soldier as above described.

The Commanding Officer on receipt of the notice will cause it to be duly served.

Third.—The Commanding Officer shall, if practicable, cause the notice to be served on the party to whom it is addressed, and shall then return it to the Court from whom it issued, with the written acknowledgment of the party indorsed thereupon, together with the mokhtarnamah, according to the Form No. 1, in the Appendix, if the party should have appointed an attorney to defend the suit in his behalf. If from whatever cause the notice transmitted to the Commanding Officer cannot be served upon the native officer or soldier to whom it is addressed, it shall be returned by the Commanding Officer to the Court from whom it had been received, with information of the cause which had prevented the service of it. In such case of non-service of process the Court shall make such further reference, or shall adopt such other measures in order to the due service of such process, as may appear to be proper and consistent with the Regulations.

The Court how to proceed if the notice cannot be served.

Communications to be made by commanding officers of leave of absence granted to native officers or soldiers, to enable them to conduct their own suits.

V. First.—When a native officer or soldier may obtain a furlough for the purpose of instituting or defending a civil suit in any of the Zillah or Provincial Courts, he shall be furnished by the Commanding Officer of the corps or detachment, with an official letter addressed to the Register of the Court in which the suit is to be tried; such letter shall be drawn up according to the Form No. 4, of the Appendix to this Regulation, but it shall not give cover to any petition, nor contain any statement or explanation of the merits or circumstances of the case.

The Court authorized to nominate a vakeel on behalf of the native officer or soldier.

Second.—Such letter shall be delivered in person by the native officer or soldier to the Court, who are hereby authorized, at the request of the party, to nominate a Vakeel of the Court to aid in preparing the pleadings, and generally in conducting the prosecution or defence of the suit.—The Court shall at the same time cause the native officer or soldier to be duly apprized of the provisions contained in Regulation XIV of 1816, and in any other Regulation in force relative to the duties and established fees of pleaders, and of the necessity of conforming thereto in the event of his employing a pleader.

A native officer or soldier not prohibited from pleading in person, or appointing their own pleaders.

VI. Nothing contained in the preceding Section shall be construed to prohibit a native officer or soldier from pleading his cause in person, or from employing any authorized pleader of the Court, instead of applying to the Court to nominate a Vakeel to act on his behalf.

Suits instituted under this Regulation to be tried forthwith.

VII. First.—The Zillah and Provincial Courts are hereby authorized and required to bring to a hearing, without regard to the order in which they may be filed, all suits in which a native officer or soldier who may have obtained leave of absence from his corps may be a party, and to pass a decision thereon as speedily as may be consistent with the due administration of justice.

Second.

Second.—If the cause cannot be brought to a decision previously to the expiration of the furlough granted to such native officer or soldier, the Court before whom the suit may be depending is hereby vested with a discretionary authority to grant to such native officer or soldier an extension of his leave of absence for a period sufficient to admit of a reference being made to the Commanding Officer of the corps for the purpose of ascertaining whether the furlough can be prolonged for any further specific period.—But whenever a judge or register may exercise the discretionary power above vested in him he shall be careful to make the reference immediately in an official letter to the Commanding Officer of the corps to which the native officer or sepoy may be attached.

The Court may extend the officer's or soldier's leave of absence under certain rules.

Third.—A native officer or soldier returning to his corps before a final decision has been passed in his suit shall be at liberty to leave the further conduct of the suit either to a mokhtar, duly constituted under a mokhtar-namah executed according to the Form No. 1, in the Appendix to this Regulation, or to one or more of the established pleaders of the Court empowered to act for him by a regular vakalutnamah.

Native officers or soldiers quitting the court station before the determination of the suits, may appoint attorneys in their behalf.

VIII. Whenever any Land, or other real property belonging to a native officer or Soldier, may be attached by a court of justice for the purpose of realizing the amount of any judgment, fine or penalty imposed on such native officer or soldier, the Court shall cause notice of the same to be issued in the manner prescribed in Clause Second, Section IV, of this Regulation, and shall postpone the sale for such definite period as may appear reasonable for the purpose of affording an opportunity to the native officer or soldier to discharge the amount of the judgment, fine, or penalty.

Notice to be given whenever land or other real property belonging to a native officer or soldier is attached by Courts.

IX. *First.*—Any registered proprietor of an estate paying revenue to Government, who may be entertained as a native officer or soldier on the military establishment under the Presidency of Fort St. George, shall be at liberty to notify to the collector the rank which he may hold, and the designation of the corps to which he may be attached. A record of such notification shall be inserted by the collector in the public registers and accounts relative to the estate and its assessment; and in cases in which the estate, or a portion of the estate of a native officer or soldier, who may have made such notification, shall become liable to public sale for the recovery of an arrear of revenue, the collector shall address an official letter to the Commanding Officer of the corps, drawn in the form prescribed in No. 5, of the Appendix to this Regulation, and shall enclose in such letter a written notice, signed and sealed by himself, and attested by the principal native officer on his establishment, specifying the amount of the arrear, and the date on which it became due, and requiring that it be paid at the treasury of the collectorship within such limited period of time, as on consideration of the distance at which the corps may be stationed, and other circumstances of the case, may appear to be proper and reasonable.

Proprietors of malgozaree estate being native officers or soldiers, may register themselves as such on application to the collector.

Collectors how to proceed if such landed property become liable to sale for arrear of revenue.

Second.—The Commanding Officer of the corps shall acknowledge to the collector the receipt of his letter, and shall specify the date on which the notice may have been communicated to the party, or the circumstances which may have rendered it impracticable to make such communication.

The Commanding Officer how to proceed on receiving the collector's notice.

Third.—If the native officer or soldier shall omit to discharge the arrear within the term specified in the notice, the collector shall report the circumstances of the case to the Board of Revenue, transmitting at the same time a copy of the notice, and of his correspondence with the Commanding Officer, and shall be guided in his further proceedings by the orders which he may receive in each case from the Board.

Collectors how to proceed in cases where arrears may not be discharged within a specified time.

X. *First.*—Nothing contained in this Regulation shall be construed to authorize the Commanding Officer of any corps or detachment to correspond with the Civil Courts or with the collectors, regarding the merits of any judgment, or order, passed by those authorities respectively under the provisions of this Regulation.

Commanding officers not to correspond with Courts on the merits of cases.

Second.—Nothing contained in this Regulation shall be construed to modify, or to affect the existing rules for the trial of civil suits, in which persons who may have been discharged from the service, or who may be attached to provincial battalions, or to local or irregular corps, or who may be camp-followers, or non-combatant retainers of the army, or who may be relations, or members of the family of a native officer or soldier, may be parties: the foregoing provisions of this Regulation are to

This Regulation not applicable to irregular Troops.

be considered as strictly and exclusively applicable to native officers or soldiers who may be entertained in regular corps, and on the actual strength of the army, on the establishment of the Presidency of Fort St. George.

A P P E N D I X.

FORM No. 1.

I, A. B. inhabitant of village talook in the district of
 son of of the cast of at present [here specify his
 rank] of the Battalion of the Regiment, stationed at , having
 occasion to institute [or defend] an action for* do hereby nominate and
 appoint C. D. † to be my attorney [or mokhtar], and I bind myself to abide
 by whatever he, the said attorney, may do in my behalf in the prosecution ‡ [or
 defence] of the said suit.

The said attorney will either prosecute [or defend] the suit in person, or will appoint one or more of the authorized vakeels of the Court to prosecute [or defend] the same under the instructions of the said attorney, as he may think proper.—In the event of an appeal being preferred from the judgment passed in the suit, the said attorney is further hereby empowered to act for me on the appeal, in like manner as on the original suit.

(Signed)
 Executed in my presence,

Comg. Detachment, or Bat. of Regt.

* Here insert briefly the nature and object of the suit, and the name of the adverse party or parties.

† Here insert the name, place of residence, cast, and his relationship (if any) to the native officer or soldier.

‡ As the case may be.

FORM No. 2.

To

Register of the Court of

SIR,

In conformity with Clause Third, Section III, Regulation VIII, 1817, I have the honour to transmit to you a power of attorney duly executed in my presence by A. B. son of C. D. of the cast of inhabitant of Officer or Sepoy [as the case may be,] of the Battalion Regiment.

I am,
 Sir, &c.

Comg. Bat. Regt.

FORM No. 3.

To

Commanding the Battalion Regt.
 at

SIR,

In conformity with Clause Second, Section IV, Regulation VIII, 1817, I have the honour to transmit to you the copy of a plaint filed in case No. in this Court, by against stated to be an officer [or sepoy] in the Corps under your command, together with a notice, which I request you will cause to be served on the said . You are requested to acknowledge the receipt of the notice, and to inform the Court whether it has been duly served on the above-named , or to state the reasons which may have prevented its being served on him.

I am,
 Sir, &c.

Judge Dewanny Adawlut.

FORM No. 4.

To

Register,

Zillah, or City, or Provincial Court.

SIR,

In conformity with Clause First, Section V, Regulation VIII, 1817, I have the honour to inform you, that the bearer of this letter A. B. son of C. D. of the cast of _____, inhabitant of _____, Officer or Sepoy of the _____ Battalion Regiment, &c. has obtained permission to be absent from his Corps for the period of _____ months, for the purpose of instituting [or defending] a suit in the Zillah or Provincial Court of _____

I am,

Sir, &c.

Comg. Bat. Regt.

FORM No. 5.

To

Commanding Officer of the Bat. Regt.

SIR,

I have the honour to inform you that the right of [A. B.] in the village [or estate] of _____, is about to be sold on account of arrears of public revenue for the year _____

In conformity with Clause First, Section IX, Regulation VIII, 1817, I herewith enclose a written notice to be communicated to _____, said to be an Officer [or Sepoy] in the Corps under your command, and who is alleged to be the proprietor [or sharer] of the village or estate in question.

You are requested to acknowledge the receipt of this letter, and to state, on what day the notice may have been communicated by you to the said _____, or the circumstances which may have rendered it impracticable to make such communication.

I am,

Sir, &c.

Dewanny Adawlut, Judge.

III.

REGULATIONS

Passed by the Governor in Council of *Bombay*,
in the Year 1817.—No. I to VII.

A. D. 1817. REGULATION I.

A REGULATION for annexing to the Zillahs of Kaira and Surat, the Pergunnahs Tuppa and Villages in Guzerat, formerly composing part of the territories of His Highness the Guycowar, and ceded to the Honourable East India Company in exchange for the Pergunnah of Beejapoor.—Passed by the Right Honourable the Governor in Council, on the 23d April 1817, corresponding with the 7th Vaisack Sood Sumbut, or Vekramajet Era 1873; Salbahan 1739; and 5th Jumadceool Akhir 1232 of the Hijerec.

Preamble.

WHEREAS the Pergunnah of Cupperwunge, Tuppa of Bahlej, Villages of Sundana, Antrooly, Vasne, and Kurnej, north of the River Myhie, and the Pergunnah of Currode, south of the River Tapee, have been ceded to the Honourable the East India Company in full sovereignty by His Highness the Guycowar, in exchange for the Pergunnah of Beejapoor, north of the Myhee: and whereas it has been judged advisable to annex such part of the cession which is situated north of the River Myhie to the Zillah of Kaira, and such part thereof as is situated to the south of the River Tapee to the Zillah of Surat, the following rules have been enacted.

The Pergunnah of Cupperwunge, Tuppa of Bahlej, and villages of Sundana, Antrooly, Vasne, and Kurney, annexed to Kaira, and the Pergunnah of Currode to Surat, and the laws and regulations extended to them.

II. The Pergunnah of Cupperwunge, Tuppa of Bahlej, and Villages of Sundana, Antrooly, Vasne, and Kurney, situated north of the River Myhee, shall be annexed to the Zillah of Kaira, and the Pergunnah of Currode, situated south of the River Tapee, shall be annexed to the Zillah of Surat, and the Laws and Regulations established for the internal administration of those Zillahs are hereby declared to be in full force and effect in the afore-mentioned cession from the 5th of June 1816, being the date from which the authority of the British Government has effect in those territories.

Civil Courts prohibited from taking cognizance of suits, if the cause of action shall have arisen previously to the 5th June 1804.

III. The Courts of Civil Judicature shall not be deemed competent to take cognizance of civil claims in the afore-mentioned Cession, the cause of action in which may have originated previously to the 5th day of June 1804, being a period of twelve years antecedent to the said Cession.

The operation of Regulation III, 1814 limited to 5th June 1816.

IV. The operation of Regulation III. A. D. 1814 is limited to the 5th of June 1816.

Criminal Courts prohibited from taking cognizance of offences committed previously to the 5th June 1816.

V. The Courts of Criminal Judicature are hereby prohibited from taking cognizance of any crime or offence which may have been committed in any part of the aforesaid territory previously to the 5th day of June 1816, the date of Cession.

A. D. 1817. REGULATION II.

A REGULATION for amending Regulation XIII, of 1815.—Passed by the Right Honourable the Governor in Council, on the 23d of July 1817, corresponding with the 10th First Shravan Sood Sumbut, or Vikramajet Era 1873; Salbahan 1739; and the 8th Ramzan 1232, Hijeree.

WHEREAS it has become necessary to explain and to modify some of the provisions of Regulation XIII, of 1815, the following enactment has been passed.

II. The following are the Articles which under Section III, Regulation XIII, of 1815, are to be exempt from duties, being the produce or manufacture of the United Kingdom, if imported in British Register-ships, or Indian-built ships, trading under the provisions of the Act 55 Geo. 3, cap. 116, viz. Copper, Iron, Steel, Lead, and all other Metals in an unmanufactured or manufactured state, including Cutlery, Table and Kitchen utensils, Trinkets composed wholly or chiefly of Metals, Locks, Bolts and Hinges, Scales and Weights, Clocks, Watches and Timekeepers, Nails of Iron and Copper, Hatchets, Hammers, Saws, and Ironmongery of all sorts, sheet Copper and sheet Iron, Wire of Iron, Brass, Steel, Silver or Gold, Lead in sheets, cast or rolled, Copper Pumps, Mathematical Instruments, Fire Engines, Tin Ware, Shot for fowling, Bellows, Braziers, and generally all others coming under the description of wrought or unwrought Metals.

Articles the produce of the united kingdom exempt from duties.

III. Section V, Clause First and Second, Regulation XIII, of 1815, are rescinded.

Section V, Clause First and Second of Regulation XIII, 1815, rescinded.

IV. *First.*—All Articles the produce or manufacture of the United Kingdom, not specified in Section II, (with the exception hereafter stated) on importation at the Port of Bombay, or at Subordinates, shall be charged with a duty of $(2\frac{1}{2})$ two and a half per Cent. to be adjusted according to the provisions established by Regulation VI, of 1799, or any other Regulation in force, being a reduction of 1 per Cent. from the duties payable prior to the promulgation of Regulation XIII, 1815.

$2\frac{1}{2}$ per cent duty to be levied on the articles the produce of the united kingdom.

Second.—All Articles the produce or manufacture of Foreign Europe, (with the exception of Wines and Spirits) on importation at the Port of Bombay, or at Subordinates, on British Register-ships, or Indian-built ships trading under the provisions of the Act 55 Geo. III, cap. 116, and other subsequent Acts, shall be reduced from (5) five to $(3\frac{1}{2})$ three and a half per Cent., being the rate of duty levied prior to the promulgation of Regulation XIII, 1815.

And $3\frac{1}{2}$ on those of Foreign Europe.

V. The provisions of Section VII, as to Goods that shall have paid the established duties at any Port subject to the Company's Government in India not being liable to further duties on their transit from Port to Port within the said Territories, are hereby extended to all Goods, whether European or other, on the production of the prescribed Certificate, and provided such Goods be imported according to the provisions of the Act of Parliament, regulating the direct and circuitous trade between the United Kingdom and India.

Part of Section VII, exempting goods that have paid duties at any British port, extended to all goods whether European or other.

VI. The drawback provided for in Section VIII, Clause First, Regulation XIII, 1815, shall be allowed on Indigo, the produce and manufacture, not only of the Territories immediately dependent on the Presidency of Bombay, but also of British India, generally.

The drawback on indigo allowed on the produce of British India generally.

VII. The drawback provided for in Section X, Regulation XIII, of 1815, is hereby declared to extend to all Goods, the produce or manufacture of any Foreign Settlement in Asia, imported into Bombay or Subordinates, and afterwards exported to the United Kingdom.

And extended to all goods the produce of Asia.

VIII. The concluding sentence of Section XII; viz. "or any established system which may not have yet been promulgated in a Regulation," is hereby annulled.

Part of Section XII, annulled.

IX. This Regulation to have effect from the 1st of August 1817.

Regulation to have effect from 1st August 1817.

A Tariff of the Duties on the Trade between the United Kingdom and India, payable at Bombay on the Prime Cost, attested upon Oath, and of the Drawbacks allowed on each Article of Commerce, under this Regulation.

IMPORTS:

	Duties.		Duties
Anchors and Grapnels	Free	Mahogany Plank	3½ per cent.
Articles for Wearing Apparel, not of Woollen manufacture	2½ per cent.	Mangles, or Hackles of Iron	Free
Beads	ditto	Marble Slabs and Tiles, British	2½ per cent.
Beer	ditto	Masts, Spars, and Oars, ditto	Free
Bellows	Free	Mathematical Instruments	ditto
Bird Shot	ditto	Medicines	2½ per cent.
Blacking and Brushes	2½ per cent.	Musical Instruments	ditto
Brass Leaf and Orsidue	3½ ditto	Nails of Iron or Copper	Free
Brass Work and Ware	Free	Oils, British	2½ per cent.
Broad Cloth	ditto	Oils, Foreign	3½ ditto
Brazier	ditto	Ochre	2½ ditto
Busts and Figure Heads	2½ per cent.	Opium	3½ ditto
Camblets	Free	Paint and Paint Brushes	2½ ditto
Canes and Rattans	2½ per cent.	Perfumery	ditto
Canvas	Free	Piece Goods	ditto
Carrriages and Conveyances	2½ per cent.	Pictures, British	ditto
Carpets, of Woollen manufacture	Free	Pimento	3½ ditto
Chalk	2½ per cent.	Pitch and Tar, Foreign	ditto
Clocks, Watches, and Timekeepers	Free	Pitch, British	Free
Coals	2½ per cent.	Plate, and Plated Ware	ditto
Cochineal	3½ ditto	Printed Cotton and Calicoes	2½ per cent.
Coffin Furniture	Free	Quicksilver	3½ ditto
Confectionery and Sweetmeats	2½ per cent.	Red and White Lead	2½ ditto
Copper, of every description	Free	Saddlery	ditto
Copper Pumps	ditto	Saffron	3½ ditto
Coral	3½ per cent.	Seeds, of sorts	2½ ditto
Cordage	Free	Shawls, Woollen manufactures	Free
Corks	2½ per cent.	Ship Chandlery	ditto
Cotton Screws, Iron	Free	Soda Water	2½ per cent.
Cotton Yarn and Thread	2½ per cent.	Spirit of Turpentine	ditto
Crystal Ware	ditto	Stationary and Books	ditto
Cutlery and Hardware	Free	Steel, British	Free
Cyder and Perry	2½ per cent.	Steel, Swedish or Foreign	3½ per cent.
Earthenware	ditto	Tallow, British	2½ ditto
Eatables	ditto	Timber and Plank	3½ ditto
Empty Bottles	ditto	Tin	Free
Engravings, British	ditto	Tin Plates and Tin Ware of every description	ditto
Filtering Stones, ditto	ditto	Tobacco and Snuff, British manufacture	2½ per cent.
Flint Stones	ditto	Tobacco Pipes, ditto	ditto
Fire and Garden Engines	Free	Toys of Iron or Tin	Free
Furniture, Household	2½ per cent.	Types	ditto
Glass, and Glass-ware of every description	ditto	Trinkets, composed wholly or chiefly of metals	ditto
Gold and Silver Lace	Free	Turpentine	3½ per cent.
Gold Leaf	ditto	Vegetable Syrup	2½ ditto
Guns and Pistols	ditto	Verdigris	ditto
Gunpowder	2½ per cent.	Vinegar	ditto
Hammers, Hatchets and Saws	Free	Weights and Scales	Free
Horse Hair	2½ per cent.	Wire of Iron, Brass, Steel, Silver and Gold	ditto
Jewellery	Free	Wines and Spirits	3½ per cent.
Iron, of every description, British	ditto	- - - Ditto - - - subject also to the following Duties of Excise under the provisions contained in Regulation I, of 1813, and XI, of 1815, viz.	
Iron, Swedish or Foreign	3½ per cent.		
Iron Butts, Hoops, Rivets and Sheet	Free		
Iron Cables	ditto		
Iron Chains	ditto		
Iron Chests	ditto		
Iron Kentledge	ditto		
Iron Knees	ditto		
Ironmongery, and Iron-work of every description	ditto		
Iron, Plate, or Wrought	ditto		
Kitchen Utensils	ditto		
Lace, British	2½ per cent.		
Lace, Foreign	3½ ditto		
Lacquered ware, not metal	2½ ditto		
Lanterns	Free		
Lead, in Sheets, cast or rolled	ditto		
Leather, of sorts	2½ per cent.		
Lines and Twine	Free		
Locks, Bolts, and Hinges	ditto		

Drawback on Excise duty. re-exportation.

On all Wines imported for consumption into the Island of Bombay - } Rs. 12 per pipe of 120 galls. } In full.
Wines of every description in bottle, per doz. quarts } Half a rupee }
Cordials, ditto pints - } six rupees }

On all Brandies, Rums, Gin, and other description of spirituous liquors, imported as above - } Half a rupee per gallon } ½ of a rupee per gallon, if exported before 2 months after date of importation.

EXPORTS:

	Duties.	Drawback.
Alkali - - - - -	3½ per cent.	1 per cent.
Aloes - - - - -	ditto	ditto
Arsenic - - - - -	ditto	ditto
Assafœtida - - - - -	ditto	ditto
Barilla - - - - -	ditto	ditto
Brazil Wood - - - - -	ditto	ditto
Benjamin - - - - -	ditto	ditto
Buffaloes Horns - - - - -	ditto ^o	ditto
Camphire - - - - -	ditto	ditto
Canes and Rattans - - - - -	ditto	ditto
Cardamoms - - - - -	ditto	ditto
Cinnamon, Cassia, and Cassia Buds - - - - -	ditto	ditto
Copal - - - - -	ditto	ditto
Cloves - - - - -	ditto	ditto
Coffee - - - - -	ditto	ditto
Cornelians - - - - -	ditto	ditto
Cotton, from Guzerat, on a fixed valuation of rupees 120 per Surat Candy - - - - -	Inland and Sea Customs not to exceed 5 per cent. on these rates.	In full.
Cotton, from Cutch and Scind, rupees 105 per ditto - - - - -		
Cotton, from Malabar and Canara, rupees 105 per ditto - - - - -		
Corulus Indicus - - - - -	3½ per cent.	1 per cent.
Eatables - - - - -	ditto	ditto
Ebony Wood - - - - -	ditto	ditto
Elephants' Teeth - - - - -	ditto	ditto
Fans - - - - -	ditto	ditto
Galls - - - - -	ditto	ditto
Gamboge - - - - -	ditto	ditto
Ginger - - - - -	ditto	ditto
Galangall - - - - -	ditto	ditto
Gums and Drugs - - - - -	ditto	ditto
Hemp and Sunn - - - - -	ditto	In full.
Indigo, British Territories - - - - -	ditto	ditto
Indigo, Native States - - - - -	ditto	ditto
Jewellery - - - - -	Free.	
Lac, of sorts - - - - -	3½ per cent.	1 per cent.
Mace - - - - -	ditto	ditto
Mother of Pearl Shells - - - - -	ditto	ditto
Madder - - - - -	ditto	ditto
Musk - - - - -	ditto	ditto
Myrrh - - - - -	ditto	ditto
Nankeens - - - - -	ditto	ditto
Nutmegs - - - - -	ditto	ditto
Oils, of sorts - - - - -	ditto	ditto
Olbanum - - - - -	ditto	ditto
Pearls and Precious Stones - - - - -	Free.	
Pepper - - - - -	3½ per cent.	1 per cent.
Piece Goods - - - - -	ditto	ditto
Raw Silk - - - - -	ditto	ditto
Rhubarb - - - - -	ditto	ditto
Rose Water - - - - -	ditto	ditto
Sago - - - - -	ditto	ditto
Sandal Wood - - - - -	ditto	ditto
Saltpetre - - - - -	ditto	ditto
Seeds, of sorts - - - - -	ditto	ditto
Sea-Cow, and Sea-Horse Teeth - - - - -	ditto	ditto
Senna - - - - -	ditto	ditto
Shawls - - - - -	ditto	ditto
Sugar - - - - -	ditto	ditto
Timber and Plank - - - - -	ditto	ditto
Tin - - - - -	ditto	ditto
Tortoise Shell - - - - -	ditto	ditto
Turmeric - - - - -	ditto	ditto
Wax - - - - -	ditto	ditto
Wines, and Spirits - - - - -	ditto	ditto

The following Articles subject also to Town Duty under the provisions contained in Regulations I, of 1803, and I, of 1810:—

	Duties.	Drawbacks.
Cotton, per Surat Candy - - - - -	One Rupee,	In full.
Oil, (except that in use for culinary purposes,) Shawls, Sugar, Piece Goods, China Silks, Nankeens, Rose Water, Sandal Wood, Saltpetre, Black Pepper, Cardamums, Mace, Cloves, Nutmegs, Cinnamon and Cassia - - - - -	4 per cent.	In full.

Errata.—In Section XI, Regulation XIII, of 1815, for “ Clause VIII, Section “ III, Regulation VI, of 1799, Clause V, Regulation I, of 1803, and Clause X, “ Regulation I, of 1805;” read Section VIII, Clause III, Regulation VI, of 1799; Section V, Regulation I, of 1803; and Section X, Regulation I, of 1805.

A. D. 1817. REGULATION III.

A REGULATION to explain and amend Regulation IX, 1815, made by the Right Honourable the Governor in Council on the 6th of September 1815, respecting a certain tax on houses on the Island of Bombay, situated beyond the limits of the Town, and on the Island of Coolaba; which tax was imposed by the Order and under the Authority of the Right Honourable the Governor in Council, on the 20th January 1813, and confirmed by the Statute of the 54 Geo. III. c. 105:—Passed by the Governor in Council, on the 30th July 1817, corresponding with the 2d First Shraavan Vud, Sumbut or Vikramajet Era, 1873, Salbahan 1739, and the 15th Ramzan, 1232 Hijree.

Preamble.

• WHEREAS by a Statute passed in the 54th year of His present Majesty King George the Third, intituled, “An Act to remove doubts as to the duties and taxes heretofore imposed and levied under the authority of the several Governments in the East Indies,” it is enacted, that all duties, customs, and other taxes heretofore made or imposed, as well upon British subjects as foreigners, and other persons whomsoever, by the orders or under the authority of the Governor in Council of Bombay, within the Town and Island of Bombay, and upon all persons whomsoever, resident or being therein, and in respect to all goods, wares, merchandizes, commodities and property whatsoever, also being therein, and also upon all persons whomsoever, whether British-born or foreigners, resident or being in any country or place within the authority of the said Government, and in respect of all goods, wares, merchandizes, commodities and property whatsoever, being in any such country or place; and also all orders and regulations for the imposition, levying, raising or recovering any such duties of customs or other taxes, or in any way relating thereto, and all fines, penalties and forfeitures heretofore imposed or levied by or under the authority of such Governor in Council, for the non-payment of such duties or taxes, or for the breach of any laws or regulations theretofore made by such Governor in Council, respecting such duties and taxes, shall be and the same are thereby confirmed, and shall be deemed to be as valid and effectual, to all intents and purposes whatsoever, according to the true intent and meaning of the several orders, regulations and usages under which any such duties, taxes, fines, penalties and forfeitures have been imposed or levied, as fully and effectually as if the same had been imposed and made respectively under the provisions of an Act, made in the last session of Parliament, intituled, “An Act for continuing in the East India Company for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the government of the said territories, and the better administration of justice within the same; and for regulating the trade to and from the places within the limits of the said Company’s Charter,” any Act or Acts of Parliament or law to the contrary thereof, in anywise notwithstanding; and all arrears of such duties and taxes may be demanded, levied, sued for, and recovered; and all penalties and forfeitures for any breach of any such rules and regulations, in relation to any such duties and taxes, shall and may be sued for, recovered and enforced under the provisions of the said recited Act, as fully and effectually as if the same had been imposed, made, incurred or arisen after the passing thereof: And whereas by the said recited Act the Governor in Council may make laws and regulations respecting such duties and taxes, and impose fines, penalties, and forfeitures for the non-payment of the same, or for the breach of such laws and regulations: And whereas a tax of five per cent. on the annual rent of all dwelling-houses on the Islands of Bombay and Coolaba, situated beyond the limits of the Town of Bombay, was imposed by the orders and under the authority of the said Governor in Council, on the 20th of January 1813: And whereas it is necessary to explain and amend Regulation IX, 1815, for the collection of the tax aforesaid, the following Regulation is accordingly made by the Right Honourable the Governor in Council, and from and after the publication of this Regulation the aforesaid tax shall be assessed, levied and paid, according to the rules and provisions herein prescribed, any thing in any former Regulation to the contrary in anywise notwithstanding.

Tax by whom to be collected.

II. The tax shall be collected annually by the collector of Bombay.

III. An

III. An assessor shall be appointed by the Governor in Council, who shall make an assessment on dwelling-houses of every description on the Island of Bombay, beyond the limits of the Town of Bombay, and on the Island of Coolaba, save and except those hereafter excepted by this Regulation, the annual rent or value of which shall be estimated by the said assessor at twenty rupees and upwards, at the rate of five per cent. on such annual rent or value; and where two or more houses, the annual rent or value of each or either of which shall be estimated by the said assessor below twenty (20) rupees, shall belong to the same owner, the said assessment shall be made at the rate above stated on the aggregate annual rent or value of such houses, provided the said aggregate annual rent or value shall amount to twenty rupees and upwards.

An assessor to be appointed by Government.

Rate of assessment.

IV. All religious edifices are hereby declared to be exempt from the payment of the said tax.

Religious edifices exempted from the tax.

V. All temporary houses, bungalows, or other temporary buildings, situated within the limits of military cantonments, and occupied by European and Native Officers, or by the soldiers and sepoys of His Majesty's and the Company's army, shall be exempted from the payment of the said tax.

Temporary dwellings occupied by the military, within the limits of cantonments exempted.

VI. Owners of houses which shall be unoccupied or uninhabited for three successive months or upwards in any year shall, on proof of the same to the assessor, be allowed a proportional abatement of the assessment on the said houses for the said year; such abatement to be refunded at the end of the year, or carried to the credit of the following year's assessment on the said houses, at the option of the owner.

Houses unoccupied for three months and upwards, allowed a proportional abatement.

VII. The collector of Bombay shall appoint a native receiver or receivers to collect the tax annually, according to the assessment; and no person shall be capable of holding the said office of receiver till he shall have given such security for the due performance of his office as the said collector shall require.

Native receivers to collect the tax to be appointed on giving security.

VIII. *First.*—The assessor and receivers of the said tax, previously to entering upon the execution of their several duties, shall respectively take and subscribe the following oath:

Oath to be administered to the assessor and receivers.

“ I, A. B. appointed to assess [*or collect*] the house-tax for the Island of Bombay, beyond the limits of the town, and for the Island of Coolaba, do swear, that I will assess [*or collect*] the tax on the houses of the said Islands, beyond the limits of the said town, fairly and impartially, according to the rules prescribed in this Regulation, and that I will make a true return of the same [*pay over and render a true account of the same*] to the collector of Bombay.

Second.—If any person appointed to be a receiver should be of a rank or cast to entitle him to an exemption from taking an oath, he shall make and subscribe a solemn declaration to the same effect.

Declaration to be made by the receivers, if exempted by rank or cast from taking an oath.

IX. The Assessor shall annually make and return to the collector of Bombay a new assessment on all the houses of the islands of Bombay and Coolaba, situated beyond the limits of the town, and not excepted by this Regulation, as early as practicable in each year; and public notice shall be given immediately after the assessment is made and returned as aforesaid, that the Assessor's books are open to public inspection for the period of one month from the publication of the said notice at the office of the collector of Bombay.

X. Any person who may be dissatisfied with the assessment made on his house or houses by the Assessor shall be at liberty to appeal to the Court of Petty Sessions; which Court is hereby authorized and required to confirm or reduce the said assessment in such manner as to them may appear to be equitable and just, and to certify the same to the collector of Bombay, who is to recover the amount so confirmed or reduced accordingly.

Appeal to lie to the Court of Petty Sessions.

XI. All appeals to the Court of Petty Sessions must be made by petitions in writing during the month in which the Assessor's books lie open for public inspection at the collector's office as aforesaid, and no further time shall be allowed for the presenting or receiving such appeal.

Appeals to be made by petitions. Time for presenting them specified.

XII. The tax shall be collected by the native Receivers; and the said Receivers shall furnish the owner of the house or houses so assessed with a receipt for the amount

The collector authorized to levy the tax

by distress, in case of non-payment.

Overplus of the sale of effects to be rendered to the owner.

The tax to be exclusively appropriated to the repairs of the roads, &c.

Plans and estimates to be prepared by the Court of Petty Sessions, and submitted to Government.

amount of the said assessment, signed by the collector of Bombay; and in case of non-payment of the said assessment, or any arrears thereof, within eight days after demand of the same, the collector of Bombay is hereby authorized and required to levy the same, by warrant under his hand and seal, by distress and sale of the offender's goods and chattels, and the overplus of the money raised, after deducting the penalty and expenses of distress and sale shall be rendered to the owner.

XIII. This tax shall be exclusively appropriated to the purposes of watching, repairing, and cleaning the streets of the towns or villages situated beyond the limits of the town of Bombay; for the construction of drains; and for rendering the habitations of the natives in other respects healthy and comfortable. The plans and estimates of the improvements which may be necessary for these purposes being in the first instance prepared under the superintendence of the Court of Petty Sessions, and submitted to the consideration and approval of the Governor in Council.

XIV. *First.*—The following form of the warrant is to be observed in levying the tax by distress:

Form of Distress Warrant.

“Whereas in and by an assessment, made and assessed according to the Regulations in that case made and provided, on the owners of houses and buildings on the Island of Bombay, situated beyond the limits of the town of Bombay and on the Island of Coolaba, owner of house situate at beyond the limits of the said town, was duly rated and assessed for this present year in the sum of rupees being one twentieth part of the annual rent or value of the said house which he is the owner of as aforesaid: and whereas it duly appeareth, that the said sum of rupees has been lawfully demanded of the said by the space of eight days past and upwards, and that the said hath refused, and doth refuse, to pay the same; these are therefore to require you forthwith to make distress of the goods and chattels of him the said And if within the space of eight days next after such distress by you taken the said sum, together with reasonable charges of taking and keeping the said distress, shall not be paid, that then you do sell the said goods and chattels so by you distrained, and out of the money arising by such sale, that you detain the said sum of rupees and also your reasonable charges of taking, keeping, and selling the said distress; rendering to him the said the overplus (if any be) on demand; and you are hereby commanded to certify to me what you shall do by virtue of this my warrant. Given under my hand and seal this day of in the year of our Lord 18

Collector of Assessment beyond the limits of the town.”

Second.—The following certificate is to be affixed to the back of the warrant:

Certificate to be affixed to the warrant.

“This is to certify, that the sum of rupees being the twentieth part of the annual rent or value of the house situate at beyond the limits of the town, hath been demanded of the within-named by the space of eight days and upwards, and that he hath refused, and doth refuse, to pay the same, wherefore this warrant is issued to levy the amount.
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Collector of Assessment beyond the limits of the town.”

Instruction for the native receiver to be also affixed.

Third.—The following Instruction is to be also affixed to the warrant, and addressed to the native Receiver, who is to execute it:

“You will proceed in execution of this warrant against and should the party, on your proceeding to execution, tender payment of the amount due by him as above specified, you will receive the same, and return this warrant to me without further proceedings.
“Given under my hand and seal this day of one thousand eight hundred and

(Signed) A. B.
Collector of Assessment beyond the limits of the town.”

XV. The following is the form of the notice to be published of the assessment having been made, and of the return thereof being open for one month, for public inspection, at the office of the collector of Bombay:

Form of notice of the assessment having been made, and of the assessor's books being open for inspection.

NOTICE IS HEREBY GIVEN,

That the Assessor's book for the Island of Bombay beyond the limits of the town, and for the Island of Coolaba, containing the assessment on houses, made and assessed according to Regulation now lies open at the Bombay Collector's Office, and may be inspected from the of to the of by all persons concerned, every day (Sundays excepted) during the usual hours of business.

And notice is hereby further given, that no appeals against the said assessment will be received after the said of next; on or before which day a written statement of every appellant's case must be forwarded to the Court of Petty Sessions: in failure whereof the assessment will be enforced according to the provisions of the Regulation aforesaid.

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Collector's Office,
of, 18

XVI. And whereas the assessment for the years 1816 and 1817 has been irregularly made, and requires to be reviewed and corrected, it is hereby enacted, that the Assessor shall forthwith make a new assessment for the said years, according to the rules prescribed in this Regulation; and as soon as the said assessment shall have been made, and returned to the office of the collector of Bombay, notice shall be given, and published according to the form prescribed in this Regulation, that the said books are and will continue open for public inspection for the space of one calendar month from the publication of the said notice; during which time all persons complaining of the said assessment shall be at liberty to appeal to the Court of Petty Sessions as already provided for; and all sums of money hitherto received by the collector of Bombay, on account of the said tax, shall either be refunded by the said collector to the persons who have respectively paid the same, or carried to the credit of the said respective parties for the said assessment so reviewed and corrected according to the provisions of the present Regulation.

A new assessment in the years 1816 and 1817 to be made.

A. D. 1817. REGULATION IV.

A REGULATION for authorizing the levy of certain fees in the Court of Petty Sessions, and in the Offices of the Magistrates of Police; made with the sanction of the Court of Directors of the United Company of Merchants of England trading to the East Indies, and with the approbation of the Board of Commissioners for the Affairs of India; and passed by the Governor in Council on the 6th day of August 1817, corresponding with the 9th First Shravan Vud, Sumbut or Vikramajet Era 1873; Salbahan 1739; and the 22d Ramzan, 1232 Hijeree.

WHEREAS it has been deemed expedient for the better support of the present system of Police, and for the discouraging of frivolous complaints, that certain fees or duties shall be levied in the Court of Petty Sessions, and in the offices of Magistrates of Police; be it therefore ordained, by the authority of the Right Honourable the Governor in Council with the sanction of the Court of Directors of the United Company of Merchants of England trading to the East Indies, and with the approbation of the Board of Commissioners for the Affairs of India, that there shall be assessed, raised, levied and paid, the fees or duties contained in the following schedule, that is to say—

	Rs.	qr.	rs.	Rate of Fees to be paid in the offices of the magistrates of police and Court of Petty Sessions.
II. For every complaint instituted, when filed in the offices of the Magistrates of Police -	0	2	0	
For every complaint instituted, when filed in the Court of Petty Sessions -	1	0	0	
For summoning each party to answer before the Magistrates -	0	1	0	

	Rs.	qr.	rs.
For summoning each party to answer before the Court of Petty Sessions - - - - -	0	2	0
For summoning each witness to attend in the office of the Magistrates; and for each person sworn, if the fee for summoning has not been paid - - - - -	0	0	50
For summoning in the Court of Petty Sessions; and for each person sworn, if the fee for summoning has not been paid - - - - -	0	1	0
For every recognizance for keeping the peace - - - - -	2	2	0
For every reference of any subject in dispute to a Cazeer, Muckadum of a cast, or other person or persons - - - - -	1	0	0
For every confirmation, or decision on the report given on such cases - - - - -	0	2	0
For every arbitration bond executed in the English or country languages - - - - -	2	2	0
For every voluntary affidavit - - - - -	1	0	0
For granting each certificate to the Commanders of ships on their arrival at and departure from the Port of Bombay, payable on the delivery of the role d'equipage of their vessels - - - - -	5	0	0
For every commission to a Patel, Mukedum, or Choglas of a cast - - - - -	1	0	0
For every passport issued by the senior Magistrate to Europeans - - - - -	2	0	0

On what occasions the fees may be dispensed with.

III. Where the parties are unable to pay the expense of entering a complaint, or the charge of a summons, or other fee mentioned in the said table, the same shall not be levied; the Magistrate signing in the complaint-book, to be kept in the office, an entry containing the reason of such remission.

To be received by the clerk to the Court of Petty Sessions or other persons to be appointed by him.

IV. The Clerk of the Petty Sessions for the time being shall receive the whole fees above mentioned, and is hereby authorized and empowered himself to receive them, or to appoint, at each office of Police, some proper person, who shall receive the sums levied under this Regulation, and who shall be accountable to him for all such sums.

The clerk to the Court of Petty Sessions to furnish the Court and Government half yearly with an account; and to pay the balance into the Treasury for the benefit of the county fund.
Date from which this Regulation to have effect.

V. The Clerk of the Petty Sessions shall, half yearly, on the 1st day of January and the first day of July, furnish the Court of Petty Sessions with an account of the sums levied for the half year preceding, and pay the balance of such account into the hands of the Sub Treasurer for the benefit of the County fund; and the said Clerk of the Petty Sessions shall lay the said accounts before the Governor in Council, or His Majesty's Justices, whenever required.

VI. This Regulation is to have effect from the 1st of October 1817.

A. D. 1817. REGULATION V.

REGULATION for the levying and enforcing the payment of certain taxes on carriages and riding-horses; for the repair of the roads situated beyond the limits of the Town of Bombay; and for the construction of such others as may be necessary; made with the sanction of the Court of Directors of the United Company of Merchants of England trading to the East Indies, and with the approbation of the Board of Commissioners for the Affairs of India:—and passed by the Governor in Council on the 6th day of August 1817, corresponding with the 9th First Shravan Vud, Sumbut or Vikramajet Era 1873; Salbahan 1739; and the 22d Ramzan, Hijeree.

Preamble.

WHEREAS by a statute passed in the 54th year of His present Majesty King George the Third, intituled "An Act to remove doubts as to the duties and taxes heretofore imposed and levied, under the authority of the several Governments in the East Indies," it is enacted, that all duties of customs and other taxes heretofore made or imposed, as well upon British subjects as foreigners and other persons whomsoever, by the orders or under the authority of the Governor in Council of Bombay, within the Town and Island of Bombay, and upon all persons whomsoever resident or being thereon, and in respect to all goods, wares, merchandizes, commodities and property whatsoever also being therein, and also upon all persons whomsoever, whether British-born or foreigners, resident or being in any country or place within

within the authority of the said Government, and in respect of all goods, wares, merchandizes, commodities and property whatsoever, being in any such country or place, and also all orders and regulations for the imposition, levying, raising or recovering any such duties of customs or other taxes, or in any ways relating thereto; and all fines, penalties and forfeitures heretofore imposed or levied by or under the authority of such Governor in Council for the non-payment of such duties or taxes, or for the breach of any laws or regulations theretofore made by such Governor in Council, respecting such duties and taxes, shall be, and the same are thereby confirmed, and shall be deemed to be as valid and effectual to all intents and purposes whatsoever, according to the true intent and meaning of the several orders, regulations and usages under which any such duties, taxes, fines, penalties and forfeitures have been imposed or levied, as fully and effectually as if the same had been imposed and made respectively under the provisions of an Act, made in the last Session of Parliament, intituled "An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the government of the said territories, and the better administration of justice within the same; and for regulating the Trade to and from the places within the limits of the said Company's Charter," any Act or Acts of Parliament, or Law, to the contrary thereof in anywise notwithstanding; and all arrears of such duties and taxes may be demanded, levied, sued for, and recovered; and all penalties and forfeitures for any breach of any such rules and regulations, in relation to any such duties and taxes, shall and may be sued for, recovered and enforced under the provisions of the said recited Act, as fully and effectually as if the same had been imposed, made, incurred or arisen after the passing thereof: And whereas by the said last recited Act the Governor in Council may make laws and regulations respecting such duties and taxes, and impose fines, penalties and forfeitures for the non-payment of the same, or for the breach of such laws and regulations: And whereas a tax on wheeled carriages was established on the Island of Bombay, on the 9th of April 1784, by the Governor in Council for the time being, on the recommendation of His Majesty's Justices of the Peace, by which each and every vehicle of pleasure, whether running on four or two wheels, was taxed at rupees six per annum; and if kept for hire, at twelve rupees per annum; and each and every cart or carriage kept for goods, merchandize, and other purposes, of the same nature, was taxed at rupees four per annum: And whereas by an Order of the Honourable the Governor in Council of Bombay, published on the seventeenth day of December one thousand eight hundred and eight, the aforesaid rates of tax on chariots, coaches, phaetons, curricles, buggies, bullock-hackeries and labour-carts, were modified, and ordered to have effect, and to be levied from the first day of January one thousand eight hundred and nine, at the following rates; viz.

	Rupees, per annum.
On each Chariot	20
- - - Coach	20
- - - Phaeton	20
- - - Curricle	10
- - - Buggy	10
- - - Bullock-Hackery, on two Wheels	15
- - - Labour-Cart	5
- - - Single horse pleasure-Hackery	15

And whereas by the said Order of the Honourable the Governor in Council, published on the said 17th day of December 1808, a tax was also imposed on horses at the following rate, viz.

	Rupees per annum.
Each and every riding-horse, with the exception of one riding-horse for each military officer	6

And whereas in consequence of the great improvements lately made in the public roads of the Island, and the construction of new roads, the produce of the aforesaid taxes has proved inadequate to the construction, improvement, and repair of the said roads, insomuch that it has become necessary, for the purposes aforesaid, to augment the aforesaid taxes, and to cause them to be levied at the rates hereinafter specified: And whereas it is expedient to impose certain fines, forfeitures and penalties for the non-payment of such duties and taxes; and also to provide for the appropriation of the said tax to the repairs and improvement of the public roads on the Island, in manner

manner hereinafter mentioned :—The Right Honourable the Governor in Council has made the following Regulation, with the sanction of the Court of Directors of the United Company of Merchants of England trading to the East Indies, and with the approbation of the Board of Commissioners for the Affairs of India :

Rates of tax to be levied on carriages, hackeries and riding-horses.

II. There shall be assessed, raised, levied and paid

	Rupees per annum.
On each and every four-wheel Carriage	40
two-wheel Carriage	30
single horse pleasure-Hackery	20
bullock-Hackery	15
labour-Cart	5
riding-horse, with the exception of two riding-horses for each military officer	6

The engineer of the Court of Petty Sessions appointed assessor. To be collected by the collector of Bombay.

III. The engineer officer attached to the Court of Petty Sessions shall be the assessor under this Regulation, and the tax shall be collected by the collector of Bombay quarterly, and paid into the Treasury as soon as received, subject to the appropriation hereinafter specified.

To be collected according to lists in writing of the No. of horses, hackeries and carts.

IV. The foregoing rates of tax shall and may be assessed, levied, and collected according to lists in writing of the number of horses, carriages, hackeries, and carts liable to the said duties, which shall be kept or used by any person or persons whatever; which lists shall be returned quarterly by the assessor for the time being to the Collector; and all persons liable to the said tax are hereby required to make a true return of all their horses, carriages, hackeries, and carts liable to the said duties to the said Assessor when required by him to do the same: and if any person shall fail to make a true return when so required, or shall voluntarily omit any horse or horses, carriage or carriages, hackery or hackeries, cart or carts, in such return as shall be made by him, then and in such case it shall and may be lawful for the said Assessor, and he is hereby required to surcharge every person keeping or using such horse or horses, carriage or carriages, hackery or hackeries, cart or carts, which shall not have been included in such return; which said surcharge shall be made after the rate of double the aforesaid duty for every carriage, horse, hackery or cart so omitted; and in case of non-payment of the said surcharge, or of the said assessment of the said duties or taxes, or any arrears thereof, within eight days after demand, the Collector of the revenues of Bombay is hereby authorized and required to levy the same, by warrant under his hand and seal, by distress and sale of the offender's goods and chattels; and the overplus of the money raised, after deducting the penalty and expenses of the distress and sale, shall be rendered to the owner.

The owners to make a return.

Punishment on failure.

The mode of recovery.

Owners selling any horses, &c. to be allowed an abatement.

V. The owner of any horse or horses, carriage or carriages, hackery or hackeries, cart or carts, who may sell, give away, or otherwise divest himself, bona-fide, of the property in any horse, carriage, hackery or cart, included in his quarterly return to the Assessor, as required by the fourth section of this Regulation, shall, on making a true statement of such divestiture to the said Assessor, on or before the next quarterly assessment, be allowed a proportional abatement of the assessment made on such horse, carriage, hackery or cart, for the aforesaid quarter in which he shall have so disposed of the same; and any person neglecting to make such statement during the period aforesaid shall be and is hereby declared liable to the whole assessment on such horse, carriage, hackery, or cart, for the said quarter in which he shall have so included them in his quarterly return to the Assessor; and all persons making false returns of divestiture aforesaid shall be liable to be surcharged after the rates prescribed in the preceding section.

The collector to keep a distinct account of his collections, and to lay the same before the Court of Petty Sessions; to be appropriated to the repair and improvement of the public roads.

The Court of Petty Sessions to lay before Government, plans and estimates of improvement, and to

VI. And the said collector is hereby required to keep a distinct and separate account of all monies so by him collected and paid into the treasury, under the title or head of "THE ROAD ASSESSMENT FUND," and of all monies paid, laid out, and expended on the construction, improvement or repair of the public roads, and to lay the same annually, and as often further as may be required, before the Court of Petty Sessions; and the said Court is hereby authorized and required from time to time to lay before the Governor in Council, for their approbation and consent, such plans of improvement in the aforesaid public roads, with estimates of the expense of executing them, as they may think necessary; and immediately after the said plans and estimates of improvement so submitted to the Governor in Council shall receive the consent and approbation of the Governor in Council, the said Court of Petty Sessions is hereby

hereby authorized and required to carry the said plans into effect, and to make such order on the said Collector for the disbursement of such sum or sums from the said road-assessment fund, as the said improvements may require; and the said Court of Petty Sessions is hereby further required to report to the Governor in Council all such repairs, amendments, alterations, constructions, or improvements, of all such roads, and of the expenditure of all such money as aforesaid.

carry the same into effect, and to make a report to Government.

VII. And it is hereby further ordained, that the whole of the said taxes so to be levied and paid as hereinbefore provided, shall be exclusively applied to the repair, and amendment and construction of the public roads on the island situated beyond the limits of the town of Bombay, under the inspection and subject to the control of the Court of Petty Sessions as aforesaid; provided always, that the said Court shall not be empowered to sanction the expenditure of any sum or sums of money under this Regulation beyond the established charges of the department, without the previous sanction of the Governor in Council.

Purposes to which the taxes are appropriated.

VIII. The following form of the warrant is to be observed in levying the warrant by distress:

Form of warrant in levying the warrant by distress.

First.—Whereas in and by an assessment, made and assessed according to the Regulation in that case made and provided, on the owners of horses, hackeries, and carts on the islands of Bombay and Coolaba, A. B. was duly rated and assessed for the quarter of the current year, in the sum of rupees being one fourth of the gross annual assessment on his of which he is the owner as aforesaid: and whereas it duly appeareth that the said sum of rupees hath been lawfully demanded of the said A. B. by the space of eight days past and upwards, and that the said A. B. hath refused, and doth refuse, to pay the same, these are therefore to require you forthwith to make distress of the goods and chattels of him the said A. B. and if within the space of eight days next after such distress by you taken the said sum, together with reasonable charges of taking and keeping the said distress, shall not be paid, that then you do sell the said goods and chattels so by you distrained, and out of the money arising by such sale that you detain the said sum of rupees and also your reasonable charges of taking, keeping, and selling the said distress, rendering to him the said A. B. the overplus (if any be) on demand; and you are hereby commanded to certify to me what you shall do by virtue of this my warrant.—Given under my hand and seal this day of in the year of our Lord 18

Collector of Bombay.

Second.—The following certificate is to be affixed to the back of the warrant:

Certificate to be affixed to it.

This is to certify, that the sum of rupees, being the amount rated and assessed for the quarter of the current year on a of which A. B. is the owner, hath been demanded of the within-named A. B. by the space of eight days past and upwards, and that he hath refused, and doth refuse, to pay the same, wherefore this warrant is issued to levy the amount.

Bombay Collector's Office,

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Collector of Bombay.

Third.—The following instruction is to be also affixed to the warrant; and addressed to the person who is to execute it:

Instruction to be affixed to it.

You will proceed in execution of this warrant against A. B. and should the party, on your proceeding to execution, tender payment of the amount due by him as above specified, you will receive the same, and return this warrant to me without further proceedings.

Given under my hand and seal this one thousand eight hundred and

day of

Collector of Bombay.

IX. This Regulation is to have effect from the 1st of October 1817.

Date from which this Regulation to have effect.

A. D. 1817. REGULATION VI.

A REGULATION for annexing to the Zillahs of Salsette, Broach and Kaira respectively, the Territories in the Concan and Suoba or Province of Guzerat, formerly composing part of the Possessions of His Highness the Paishwa, which have been ceded to the Honourable East India Company; and for extending the Regulations applicable to the Zillah Courts in Guzerat, to the Zillah of Salsette.—Passed by the Right Honourable the Governor in Council, on the 27th August 1817, corresponding with the 1st Second Shravan Vud, Sumbut or Vikramajet Era 1873; Salbahan 1739; and the 13th Shaval 1232 Hijree.

WHEREAS by a Treaty concluded at Poona on the 13th day of June 1817, and ratified by His Excellency the Most Noble the Governor General in Council at Calcutta, on the 5th of the following month of July, His Highness Row Pundit Purdhan Bahadur has assigned and ceded in perpetuity to the Honourable East India Company, all the Territories and Rights in the Districts of Bailapoor, Autgong and Cullian, and all the Territories possessed by His Highness situated to the North of those Districts, as far as Guzerat, and lying between the Ghauts of the Syadree Mountains and the Sea; and all the Rights and Territories possessed by His Highness in Guzerat, with the exception of Ahmedabad, and Oolpar, and the annual payment due by the Guycowar: And whereas it has been judged advisable to annex these Territories to those Zillahs which from their vicinity can most conveniently exercise a jurisdiction over the new Cessions: and whereas it has been expedient to extend the Regulations for the Zillahs of Surat, Kaira, and Broach, to the Cessions aforesaid, the following Rules have been passed:

Cessions in the Northern Concan annexed to the Zillah Court of Salsette. To be denominated the zillah of the Northern Concan, and form a separate

II. *First.*—The districts of Bailapoor, Autgong and Cullian, and all the Territories situated to the North of those districts, as far as Guzerat, and lying between the Ghauts of the Syadree Mountains and the Sea, shall be annexed to the Zillah Court of Salsette, to be denominated the Zillah of the Northern Concan, and be constituted also a separate Collectorship.

The Regulations of 1799, which apply exclusively to Salsette, annulled.

Second.—The Regulations of A. D. 1799, which apply exclusively to the Zillah Court of Salsette, are hereby annulled; and the Laws and Regulations established for the administration of Justice in the Zillahs of Surat, Broach and Kaira, are declared to be in full force and effect within the Zillah of the Northern Concan, from the 5th of June 1817; being the date from which the authority of the British Government has effect in the new Cessions.

The Laws and Regulations to have effect in the Northern Concan from the 5th of June 1817.

Jumboosier, Ahmood, Dejbara, Dubhoy, and Bahadurpoora, annexed to the zillah of Broach.

III. The Pergunnahs of Jumboosier, Ahmood, Dejbara, Dubhoy and Bahadurpoora shall be annexed to the Zillah of Broach; and the Pergunnah of Sowlee, situated on the left bank of the River Muhee, shall be annexed to the Zillah of Kaira; and the Laws and Regulations established for the internal administration of those Zillahs are hereby declared to be in full force and effect in the afore-mentioned part of the Cessions situated in the Suoba or Province of Guzerat, from the 5th of June 1817.

And the pergunnah of Sowlee to the zillah of Kaira.

The laws of Regulations to have effect

from the 5th June 1817.

Civil claims originating prior to the 5th of June 1805, not cognizable by the Civil Courts.

IV. The Courts of Civil Judicature shall not be deemed competent to take cognizance of Civil claims in any part of the above-mentioned Cessions, the cause of action in which may have originated previously to the 5th day of June 1805, being a period of twelve years antecedent to such Cessions.

Operation of Regulation III, 1814, limited to the 5th June 1816.

V. The operation of Regulation III, A. D. 1814, is limited to the 5th day of June 1816.

Crimes committed previous to the 5th June 1817, not cognizable by the Criminal Courts.

VI. The Courts of Criminal Judicature are hereby prohibited from taking cognizance of any crime or offence, which may have been committed in any part of the aforesaid territories, previously to the 5th day of June 1817, the date of Cession.

A. D. 1817. REGULATION VII.

A REGULATION for preventing the clandestine importation and sale of Tobacco, Ganza and Snuff, in the Islands of Bombay, Colaba, and Old Woman's Island; and for licensing the retailers thereof.—Passed by the Right Honourable the Governor in Council on the 27th of August 1817, corresponding with the 1st Second Shraavan Vud, Sumbut or Vekramajet Era 1873; Salbahan 1739; and the 13th Shavat 1232 Hijeree.

WHEREAS by an order of the Governor in Council of Bombay, dated 20th ^{Preamble.} October 1810, the following duties were imposed on all tobacco, ganza and snuff, imported into the Town and Island of Bombay from thenceforward, in addition to and exclusive of the established three and a half per-centum customs of the port on the prime cost of these articles respectively, that is to say, on all tobacco, rupees (10½) ten and a half per Bombay maund; on Ganza, rupees (87) eighty seven per Bombay maund, and on snuff (of foreign manufacture) rupees (1) one per pound; which said several duties were and are confirmed by the statute of the 54 Geo. III, Cap. 105, intituled, "An act to remove doubts as to duties and taxes heretofore imposed and levied under the authority of the several Governments in the East Indies." And whereas it is lawful for the Governor in Council to make Laws and Regulations respecting such duties, and to impose fines, penalties and forfeitures for the non-payment of such duties, or for the breach of such Laws or Regulations: And whereas, notwithstanding the Regulations already made to prevent the unlawful importing, and clandestine landing and running of tobacco, ganza and snuff, divers wicked and evil-disposed persons have of late carried on, and do still continue such pernicious and illegal practices, to the great diminution of the revenues, and to the manifest prejudice of the fair traders, insomuch that it is necessary some further provision should be made for effectually preventing the same;—the following Regulation has been enacted by the Right Honourable the Governor in Council, to be in force from the date of its promulgation.

II. When any ship, vessel, or boat, whose burthen does not exceed five hundred (500) candies, shall arrive, anchor, or come within any of the waters or ports of the Islands of Bombay, Colaba or Old Woman's Island, having any tobacco, ganza or snuff, on board, the owner, master, or other person in charge of the said ship, vessel or boat, shall, within twenty-four hours after the arrival of the said ship, vessel or boat within the said anchorage, make a report of the same to the Custom Master or Deputy Custom Master of Bombay, or the Assistant Custom Master at Mahim; and make a true entry in writing of all such tobacco, ganza and snuff, on board the said ship, vessel or boat, with the said Custom Master, his deputy or assistant; and all tobacco, ganza or snuff, found on board any such ship, vessel or boat, which shall not have been so reported and entered within twenty-four hours after such arrival, and all boxes, casks, or other packages in which the said tobacco, ganza or snuff, may be contained, together with all such ships, vessels or boats, shall be forfeited to the United Company of Merchants of England trading to the East Indies.

Entry to be made at the custom-house of the arrival of all vessels, not exceeding 500 candies burthen, having tobacco, ganza or snuff, on board, within 24 hours.

III. The Custom Master, his deputy or assistant, shall appoint a proper officer or officers to go on board every ship, vessel or boat in which any tobacco, ganza or snuff shall be imported, immediately after the same shall have been duly entered as aforesaid; which officer or officers shall mark, or cause to be marked, every box, case or other package of tobacco, ganza or snuff, with such mark as the Custom Master shall direct, and also with progressive numbers; and no box, case or other package of tobacco, ganza or snuff, shall be unshipped, landed or delivered from or out of any such ship, vessel or boat, before the same shall have been so marked; and when the same shall have been so marked, the importers, proprietors or consignees of such tobacco respectively, shall forthwith, in the presence of the aforesaid proper officer or officers, unship and land, or cause to be unshipped and landed, all such tobacco, ganza and snuff, and shall carry and convey the same, or cause the same to be carried and conveyed to and deposited in the Company's warehouse or warehouses, where the same shall be weighed by the proper officer of the customs, and an account taken of the same, and of the duties due thereon. And all tobacco,

A custom-house officer to proceed on board the vessel, and to mark the bales and packages, previous to their being landed.

The tobacco, &c. to be deposited in the company's warehouse and an account taken of the duties.

ganza

All tobacco landed without being marked to be forfeited.

No tobacco, &c. to be issued from the Warehouse, except for retail home consumption or re-exportation, nor until the duties are paid.

In case of the non-payment of the duties within a period of six months, so

A permit to be obtained previous to the delivery of the

Permit to be granted only to licensed retailers, and the quantity to be removed, limited.

Persons selling a less quantity of tobacco, &c. than 100 maunds, to be considered retailers, and to obtain a license from the Court of Petty Sessions.

Penalty.

License when to be renewed.

A return to be previously entered of all warehouses, and the quantity of tobacco, &c. deposited therein.

Certificate to be granted by the collector of such warehouses, &c.

ganza or snuff, which shall be landed without having been duly entered and marked as aforesaid, or without the presence of such officers as aforesaid, shall be forfeited.

IV. No tobacco, ganza or snuff, shall be delivered out of any of the Company's warehouses for any other purpose than home consumption by retail, or re-exportation, nor until the said duties shall be paid: and if the said duties shall not be paid within six months after the said tobacco, ganza and snuff, shall have been entered, landed and warehoused as aforesaid, the Custom Master, or his deputy, is hereby authorized and required to sell and dispose of so much of the said tobacco, ganza or snuff by public auction as may be sufficient to pay the said duties.

much of the tobacco, &c. to be sold as will cover the said duties.

V. No tobacco, ganza or snuff shall be taken from or delivered out of such warehouse or warehouses, save and except for purpose of exportation as hereinafter provided, without a permit, signed by the collector of Bombay, and countersigned by the Custom Master or his deputy, specifying the name of the wholesale importer, proprietor or consignee, the quantity of tobacco, ganza or snuff, so permitted to be taken and delivered, and the person to whom the same shall be delivered, such permit to be in force from sun-rise to sun-set of the day on which it bears date, and no longer; and no person shall be qualified to take out such permit, and to remove such tobacco, ganza or snuff from such warehouse, who is not a licensed retailer of tobacco, ganza or snuff, according to the true intent and meaning of this Regulation; and no permit shall be granted to any such retailer for removing a greater quantity of tobacco, ganza or snuff, in one day, than ten maunds of tobacco, one maund of ganza and ten pounds of snuff.

VI. Any person or persons who shall sell or retail by him, her or themselves, or by any other person or persons whatsoever employed by him, her or them, or for his, her or their benefit, any tobacco, ganza or snuff, publicly or privately, in any less quantity than one hundred maunds, shall be deemed a retailer of tobacco, ganza or snuff, within the meaning of this Regulation; and no such retailer shall presume to sell or retail any tobacco, ganza or snuff, from and after the first day of October in the year 1817, without first taking out a license for that purpose from the Court of Petty Sessions upon pain of forfeiting for every such offence the sum of rupees two hundred: every such license to be in force for one year, and no longer.

VII. Every retailer who shall take out such license as aforesaid is hereby required to take out a fresh license, ten days at least before the expiration of the first, and in the same manner to renew such license from year to year, on pain of being taken, deemed and considered an unlicensed retailer.

VIII. Every retailer of tobacco, ganza or snuff, shall fix, on some conspicuous part of the front of each warehouse, storehouse, shop, go-down, or other place in which he, she or they shall retail such tobacco, ganza or snuff, a board, on which shall be painted, at full length, such retailer's name, and immediately after or below such name the words "Licensed retailer of tobacco, ganza and snuff," on pain of forfeiting his, her or their license.

IX. Every retailer of tobacco, ganza or snuff, shall, before taking out or renewing such license as aforesaid, make a true and particular return or entry in writing of all warehouses, storehouses, shops, go-downs, or other places whatsoever, by him, her or them respectively used, or intended to be used, for the laying, keeping or retailing any of the said tobacco, ganza or snuff, to the collector of Bombay, and also of all tobacco, ganza or snuff, by whatever name or names they are or may be called, which, at the time of making such respective entries shall or may be in such warehouses, storehouses, shops, go-downs and other places, and every of them respectively, upon pain of forfeiting the sum of rupees two hundred for every such warehouse, shop, go-down and other place which shall be so made use of by such retailer, and double the amount of the duty for every maund of such tobacco, ganza and snuff respectively, which shall be concealed and not entered as herein directed, together with all such tobacco, ganza and snuff, which shall be found therein, or concealed as aforesaid, and all casks, boxes and packages containing the same.

X. The Collector shall grant a certificate to all persons who shall make the entry above required, specifying the number of warehouses, storehouses, shops or go-downs that have been so entered, without which certificate no license shall be granted or renewed

renewed by the Court of Petty Sessions, and every license shall specify the number of warehouses, storehouses, shops, go-downs or other places contained in the aforesaid entry and certificate.

XI. The Court of Petty Sessions is hereby authorized and required to grant and renew such license to all persons applying for the same, on their producing the certificate above required; provided always, that the persons so applying have not been convicted of any breach of this Regulation, and thereby incurred the forfeiture of such license.

The Court of Petty Sessions to grant and renew the license, provided the persons applying have not been convicted of any breach of the regulation.

XII. Every licensed retailer of tobacco, ganza or snuff, shall make a true and particular return, on the first day of every month, to the Collector, of his, her or their monthly sales in every such warehouse, storehouse, shop or go-down respectively; showing the balance of stock for the preceding month remaining unsold, the receipts and sales of the current month, and the balance remaining on hand at the date of the return, upon pain of forfeiting his or her license for the neglecting to make such return, or for making a false return; and every person making a false return shall moreover forfeit all the tobacco, ganza and snuff in every such warehouse, storehouse, shop or go-down.

A return of the sales to be made monthly by the licensed retailers.

Penalty in case of false return.

XIII. When the stock of any retailer shall at any time appear by his monthly return, or otherwise, to exceed three times the amount of the greatest quantity of Tobacco, Ganza or Snuff, for which permit can be granted according to the provisions of this Regulation, no further issue is to be made by the Custom Master on permit to such retailer, till his stock shall have been reduced so as not to exceed double the limit of the permit.

No further issue to be made if the stock on hand exceed a limited quantity.

XIV. The collector shall appoint a proper officer or officers to inspect, examine and take an account of all such tobacco, ganza or snuff, as shall at any time be in the custody of any retailer of tobacco, ganza or snuff; and it shall be lawful for the said officer or officers, from time to time and at all times, by day to enter into all and every the said warehouses, storehouses, shops, go-downs or other places made use of by any such retailer as aforesaid, and to inspect, examine and take an account of all tobacco, ganza and snuff there being; and if any such retailer as aforesaid shall in anywise prevent the said officer or officers from entering into his her or their warehouses, stores, shops, go-downs or other places, or any of them, to inspect, examine and take such account as aforesaid, or shall hinder or obstruct the said officer or officers in the execution of such duty, the person or person so offending shall for every such offence forfeit and lose the sum of rupees four hundred.

The tobacco in the hands of the retailers to be inspected by officers to be appointed by the collector.

Forfeiture in case of hindrance or opposition to the inspectors.

XV. All tobacco, ganza and snuff, warehoused according to the provisions of this Regulation, shall be at all times open to the inspection of the importers, proprietors or consignees of such tobacco, ganza and snuff, on their making application to the Custom Master, his deputy or assistant, for liberty to inspect the same for the purpose of sale, transfer, exportation, or any other purpose not contrary to the true intent and meaning of this Regulation; and the Custom Master, his deputy and assistant, are hereby required to open the said warehouse or warehouses in which such tobacco, ganza or snuff may be lodged; and to keep the same open for a reasonable time, for such purpose as aforesaid, on every such application. Provided always, that it shall not be lawful for such importer, proprietor or consignee to remove any tobacco, ganza and snuff so warehoused, except by permit for home consumption by retail, or by certificate for exportation as hereafter provided.

The tobacco, &c. warehoused to be open to the inspection of the importer or proprietors.

But not to be removed without the permit.

XVI. A drawback will be allowed on all bonâ fide exportations of tobacco, ganza and snuff, provided always, that the same be exported to some port or place at least twenty leagues distant from any part of the Island of Bombay, such drawback to be the full amount of the import duties imposed on such tobacco, ganza and snuff respectively, save and except the duty of three and a half per centum, commonly called the import Custom-house duty.

Drawback to be allowed on exportation to Places twenty leagues distant from Bombay.

XVII. Every person desirous of exporting any tobacco, ganza or snuff, from Bombay to any such port or place as aforesaid, is hereby required to give notice of the same in writing to the Custom Master or his deputy, who, after weighing or causing to be weighed the tobacco, ganza or snuff so intended to be exported, and ascertaining the drawback thereon, shall grant a certificate to the owner or other person duly authorized to receive the same, that the said tobacco, ganza or snuff, is permitted to be exported; and shall deliver the said tobacco, ganza or snuff from the Com-

Previous notice to be given in writing of the Export.

Precautions for the delivery of the Tobacco, &c.

pany warehouse or warehouses to such owner or other person duly authorized to receive the same, for the purpose of exportation, and upon such delivery of any tobacco, ganza or snuff, for exportation, the same shall be forthwith carried or conveyed, by the owner or such persons as he shall appoint, attended by the proper officer or officers of the customs, on board such ship or vessel in which the same shall be intended to be exported.

Penalty if the Tobacco specified in the certificate be not exported, or be re-landed, except in case of distress.

XVIII. If any tobacco, ganza, or snuff, specified in any such certificate, whereupon any drawback is to be made, shall not be really and bona fide shipped and exported (danger of the seas and enemies excepted), or shall be landed again, unless in case of distress to save the goods from perishing, which shall presently be made known to the Custom Master or Deputy Custom Master of the port or place where the said tobacco, ganza, or snuff shall be so re-landed, then not only all such certificated tobacco, ganza, and snuff shall be forfeited, but also all the vessels, boats, horses, cattle, and carriages made use of in landing or carrying the same, and the person or persons re-landing the same, or concerned therein, or to whose hands they shall knowingly come, or by whose privity they are re-landed, shall forfeit treble the value of the drawback, one moiety thereof to the informer, the other moiety to the United Company of Merchants of England trading to the East Indies, the same to be levied by distress and sale of the offender's goods or chattels, by warrant under the hands and seals of two or more of the justices of the said Court of Petty Sessions.

The forfeiture to be levied by distress, and how divided.

Tobacco, &c. where to be landed and warehoused.

XIX. And for the more effectual preventing the clandestine importation or sale of tobacco, ganza, and snuff, within the islands of Bombay, Colaba, and Old Woman's Island, it is hereby enacted, that all tobacco, ganza, and snuff imported into the Island of Bombay, shall be landed directly at the Custom-house Bunder, within the Fort of Bombay, or at the Musjed Bunder, and warehoused as already directed by this Regulation; and all tobacco, ganza, and snuff, imported or brought into the Island of Bombay by the causeway extending from Bombay to Salsette, or landed at any port or place in the Island of Bombay, save and except the aforesaid Custom-house and Musjed Bunders, or at any place whatsoever in the islands of Colaba and Old Woman's Island, shall be forfeited to the Company; provided always, that nothing herein contained shall prevent the carrying or conveying permitted tobacco, ganza, or snuff, by the ferry into Old Woman's Island, and from thence into Colaba.

Tobacco otherwise landed to be forfeited.

Exception in favour of tobacco passing the Colaba Ferry.

The custom master to issue a warrant to search the premises in which smuggled tobacco may be deposited, on receiving information on oath.

XX. And for the more effectual discovering and detecting the smuggling or clandestine importation or sale of any tobacco, gauza, or snuff, it is hereby enacted, that if any credible person shall give information on oath before the Custom Master of Bombay, or his deputy or assistant, or the collector of Bombay, that any such smuggled or clandestinely-imported tobacco, ganza, or snuff are so harboured, kept, and concealed in any ship, boat, or other vessel, or in any house, shop, cellar, warehouse, go-down, room, compound, field, garden, or any other place whatsoever, the said Custom Master, Deputy Custom Master, or Assistant Custom Master, or Collector, before whom such information on oath shall be given, is hereby authorized and required to issue his warrant, under his hand and seal, to a constable, or other public officer, commanding the said constable or other public officer to whom the said warrant shall be so directed, to enter in the day-time any such ship, boat, vessel, house, shop, cellar, warehouse, go-down, room, compound, field, garden, or place, as may be specified in the said information, or pointed out by the said informer; and in case of resistance, to break open doors, chests, and other packages, and there to search for and to seize, and from thence to bring all such smuggled or clandestinely-imported tobacco, ganza, and snuff, as shall there be found, and to secure the same in the Company's warehouse until the claimer of the same shall make proof before the said Court of Petty Sessions, or before the Custom Master, Deputy Custom Master, or Assistant Custom Master, or Collector, that the said tobacco, ganza, or snuff, have been duly entered, landed, warehoused, and delivered out of warehouse by permit or certificate according to the provisions of this Regulation, and that the duties on the said tobacco, ganza or snuff have been paid or secured, provided such proof be made within ten days, in failure whereof the said tobacco, ganza or snuff shall be forfeited, one moiety to the informer, the other moiety to the United Company of Merchants of England trading to the East Indies: and if any person whatsoever shall be convicted, upon his, her or their appearance, or default, upon the oath or oaths of one or more credible witnesses, or by the confession of the party before the Court of Petty Sessions, of knowingly harbouring, keeping or concealing, or knowingly permitting or

The tobacco, &c. so seized, to be retained until proof be afforded of their having been duly entered, and the duties paid.

Forfeiture in case of proof not being given within ten days.

Persons convicted on oath of knowingly harbouring smuggled tobacco, &c. to be fined and the articles forfeited.

or suffering to be harboured, kept or concealed, such smuggled tobacco, ganza or snuff, the party or parties offending therein, whether he she or they have or have not, do or do not claim or pretend to have any property or interest in such tobacco, ganza or snuff so harboured, kept or concealed, shall for every such offence forfeit and lose all such tobacco, ganza and snuff so harboured, kept and concealed, and treble their value, one moiety thereof to the informer, and the other moiety to the United Company of Merchants of England trading to the East Indies, the same to be levied by distress and sale of the offender's goods or chattels by warrant under the hand and seal of two or more justices of the said Court of Petty Sessions.

Fine to be levied by distress, and how divided.

XXI. All tobacco ganza and snuff which shall be imported, or brought into the islands of Bombay, Colaba or Old Woman's Island, in any manner contrary to the provisions of this Regulation, and all tobacco, ganza and snuff, found in the possession of any hawker, itinerant vender, or other unlicensed retailer, for the purpose of sale, or in any of the streets, roads, lanes, bunders or other places of the said Islands, without a permit, certificate, or proper officers as already provided, shall be taken and deemed to be clandestinely imported and smuggled, and shall be forfeited to the United Company of Merchants of England trading to the East Indies, together with the packages containing the same; and such tobacco, ganza or snuff respectively, and the packages containing the same, shall and may be seized by any officer or officers of the Custom-house, or of the Collector, or of the Magistrates of Police, who is and are hereby authorized and required to secure the same in the said Company's nearest warehouse or warehouses, until the claimer of the same shall make proof before the Court of Petty Sessions for the town and island of Bombay, or before the Custom Master, Deputy Custom Master, or Assistant Custom Master, or Collector, or the Magistrates of Police, that the said tobacco, ganza and snuff have been duly entered, landed, warehoused and delivered out of warehouse by permit or certificate, according to the provisions of this Regulation, and that the duties on the said tobacco, ganza or snuff have been paid or secured; provided such proof be made within ten days, in failure whereof the said tobacco, ganza or snuff shall be forfeited, one moiety to the informer, the other moiety to the United Company of Merchants of England trading to the East Indies.

All tobacco, &c. landed or sold contrary to the Regulation to be seized and forfeited.

XXII. All forfeited tobacco, ganza and snuff shall be put up to public auction at the Custom-house, and offered to sale, and if no person shall offer or bid for the same more money than the customs and duties on the said tobacco, ganza and snuff taken together would amount to, then and in such case, it shall and may be lawful to and for the Custom Master, his assistant or deputy respectively, to cause the same respectively to be burnt or destroyed.

All forfeited tobacco, &c. to be put up to public auction, and burnt or destroyed if the price offered do not exceed the customs and duties.

XXIII. All fines, penalties and forfeitures imposed by this Regulation shall and may be sued for, recovered and enforced in the Court of Petty Sessions.

All fines, penalties, &c. to be sued for and enforced in the Court of Petty Sessions.