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THE ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1917

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1918

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TITLES OF ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR 1917.

J.	An Ac	et to consolidate the enactments relating to Inland Steam- vessels.
*II.	"	to provide for the imposition and levy of certain duties on motor spirit.
*III.	"	to constitute an Indian Defence Force, and for other purposes.
*IV.	"	to authorise the suspension of certain sentences passed by Courts-martial under the Indian Army Act, 1911, and for other purposes.
v.	,,	to consolidate and amend the law providing for the destruc- tion or other disposal of certain documents in the posses- sion or custody of Courts and Revenue and other public officers.
√VI.	_ 3)	further to amend the Indian Tariff Act, 1894.
yn.	,,,	further to amend the Indian Income-tax Act, 1886.
VIII	,,	to impose a tax on income in addition to that imposed by the Indian Income-tax Act, 1886.
*IX.	ور	to amend the Indian Bills of Exchange Act, 1916.
X.))	further to amend the Indian Army Act, 1911.
*XI.	33	to consolidate the enactments amending, temporarily, the Indian Paper Currency Act, 1910.
XII.	1)	to validate certain deeds of conveyance and a trust deed relating to certain properties of His late Majesty, Wajid Ali Shah, King of Oudh, and for other purposes.
XIII.	"	to impose a tax on goods carried by railway or inland steam- vessel.
XIV.	,,	to amend the Prevention of Cruelty to Animals Act, 1890.
XV.	"	further to amend the Indian Registration Act, 1908.
XVI.	"	to establish and incorporate a University at Patna.
XVII,))	to amend the Government Savings Banks Act, 1873.
XVIII.	"	to restrict the transfer of Post Office 5-year Cash Certificates and to provide for the payment of Certificates standing in the name of deceased persons.
	# F	To remain in fence during the man and for six months the reafter

^{*} To remain in force during the war and for six months thereafter.

- XIX. An Act to amend the Indian Paper Currency Act, 1910, and the Indian Paper Currency (Temporary Amendment) Act, 1917.
- *XX., to restrict the transfer of ships registered in British India.
- XXI, , to amend the Indian Trusts Act, 1882.
- *XXII. ,, to provide for the acquisition of gold imported into British India.
- XXIII. ,, further to amend the Presidency Small Cause Courts Act, 1882.
- XXIV. ,, to amend certain enactments and to repeal certain other enactments.
- XXV. ,, to amend the Sir Currimbhoy Ebrahim Baronetcy Act, 1913.
- XXVI. ,, to validate certain transfers of property made prior to the 1st of January 1915.

^{*} To remain in force during the war and for six months thereafter.

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SHIPS— see Indian Transfer of Ships Restriction Act, 1917,		
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TABLE SHOWING

EFFECT OF LEGISLATION

IN THE

GOVERNOR GENERAL'S COUNCIL

DURING 1917.

5

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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.
		<u> </u>		
			I.—Statutes.	
1	Army Act (44 & 45 vict., c. 58).	•••	European British subjects called out for military service under Act III of 1917 shall be subject to the provisions of the Army Act and orders and regulations made thereunder.	1917, s. 8
	ı	II.—Acts of	the Governor General in Council.	
2	Indian Penal Code, 1860 (Act XLV of 1860).	•••	Section 166 was applied to an offence under section 9 (1) of Act VIII of 1917.	Act VIII of 1917, s. 9 (2).
3.	Court Fees Act, 1870 (VII of 1870).	•••	In section 2, clause (a), after the words "St. George," the words "the Presidency of Fort William in Bengal" were inserted; and for the word "Bengal" the words "Bihar and Orissa" were substituted.	Act XXIV of 1917, s. 2 and Sch. I.
			In section 3, for the words "Statute 24 and 25 Victoria, Chapter 104, section 15" the following was substituted, namely:— "Section 15 of the Indian High Courts Act, 1861, or section 107 of the Government of India Act, 1915.	1bid.
4	Pensions Act, 1871 (XXIII of 1871).		Applied to certain sums mentioned in section 4 of the King of Oudh's Estate Validation Act, 1917.	Act XII of 1917, s. 4.
5	Indian Contract Act, 1872 (IX of 1872).	***	In section 133, after the word "principal" the word "debtor" was inserted.	Act XXIV of 1917, s. 2 and Sch. I.
	-	The second Illustration to section 21.		Ibid, s. 3 and Sch. IL

^{*} Act III of 1917 is to remain in force during the war and six months thereafter.

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1	2	. 3	4	6
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

11.-Acts of the Governor General in Council-contd

	11.—Acts of the Governor General in Council—contd.				
8	Government Savings Banks Act, 1873 (V of 1873).	***	In sections 4 and 8, for the words "one thousand rupees" the words "three thousand rupees" were substituted.	Act XVII of 1917, s. 2.	
7	Destruction of Records Act, 1879 (III of 1879).	The whole Act	•••••	Act V of 1917, a. 6 - and Sch.	
8	Indian Trusts Act, 1882 (II of 1882).		At the end of clause (c) of section 20, the following words were inserted, namely:— "or in debentures of the Bombay Central Coperative Bank, Limited, the interest whereon shall have been guaranteed, by the Secretary of State for India in Council."	Act XXI of 1917, s. 2.	
9	Presidency Small Cause Courts Act, 1882 (XV of 1882).	•••	For the provisos in section 7, the following were substituted, namely:— "Provided that— (1) no person shall be appointed to be Chief Judge of a Small Cause Court unless he is— (a) an advocate of a High Court of Judicature established under the Indian High Courts Act, 1831, or the Government of India Act, 1915, or (b) a vakil or attorney of one of the said High Courts; (2) no person shall be appointed to be a Judge of a Small Cause Court unless he is— (a) an advocate, vakil or attorney of one of the said High Courts, or (b) a Judge of a Court of Civil Judicature of not less than 6 years' standing; and (3) of the persons so appointed to be	Act XXIII of 1917, s. 2.	
			Judges, including the Chief Judge, not less than one-third shall be advocates of one of the said High Courts."		
10	Inland Steam- Vessels Act, 1834 (VI of 1884).	So much as is unrepealed.		Act I of 1917, s. 75 and 8ch. II.	

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

	II.—Acts of the Governor General in Council—contd.				
11	Indian Incometax Act, 1886 (II of 1886).		After section 14, the following section was inserted, namely:— "14A. (1) In the case of any person whose income is, in the Collector's opinion, not less than one thousand rupees, the Collector may cause a notice to be served upon him	Act VII of 1917, s. 2.	
			sand rupees. requiring him to furnish, within such period as may be specified in the notice, a return in the prescrib- ed form setting forth (along with such other particulars as may be provided for in the notice) the income accruing to such person during the year ending on the day on which his accounts have been last made up or, if his accounts have not been made up within the year ending on		
			the 31st day of March in the year immediately preceding that for which the assessment is to be made, then the income accruing to him during the year ending on the said 31st day of March. (2) A person making a return required by sub-		
	•		section (1) shall add at the foot thereof; a declaration that the income shown in the return is truly estimated on each of the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income."		
			For section 18, the following section was substituted, namely:	Ibi d, s. 3.	
1			"18. The Collector may include in a list under section, 16 any person who is Power to modify ordinary procedure. of or in addition to serving him with such a notice, and may serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list."		
			In section 25 (1) after the words 'under Part IV may," the following was inserted, namely:—	<i>Ibid</i> , s. 4.	
			"unless he has knowingly and wilfully, failed to comply with the requirements of any notice served upon him under section 14A."		
			After clause (c) of section 34 (1), the following was inserted, namely:—— "(d) to furnish within the specified period a return required of him under section 14A."	Ibid, s. 5.	

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Serial No.	Enactments affected.	Repeals.	A mend ments.	Repealing or Amending			
	II.—Acts of the Governor General in Council—contil.						
11	Indian Incometax Act, 1886 (II of 1886)—centd.	•••	In section 85 for the words and figures "mentioned in section 18, sub-section (2)," the words and figures "required under section 14A, sub-section (2)" were substituted.	Act VII of 1917, s. 6.			
		In section 50A the letters and figures "18 (1) (a), (b), (c)."		Ibid, s. 7.			
,			The provisions of sections 34, 85 and 36 were made applicable to a notice issued and a return and declaration required under section 5 (1) of Act VIII of 1917.	Act VIII of 1917, 6. 5 (2).			
			The provisions of sections 20 to 24, 32, 37 and 39 to 50A and of Chapters IV and V were made applicable to supertax chargeable under Act VIII of 1917.	Ibid, 4. 8.			
12	ships Law Amendment Act, 1890 (III	In the title the figures and word "VI and."		Act I of 1917, a. 75 and 5ch. II.			
•	of 1890).	In the pre- amble the words and figures "the l n l a n d Steam-vessels Act, 1884, and."	¿ .	Ibid.			
		The heading "I n l a n d Steam-vessels 'Act, 1884," before section 1. Sections 1, 2, 4, 6, 7, 8, 12, 13, and 14.	*****	1614.			
13	Prevention of Cruelty to Ani- mals Act, 1890 (XI of 1890).		After section 5 the following sections were inserted, namely:— "5A. If any person has in his possession the skin of a goat, and has reason to believe that the goat has been killed in an unnecessarily cruel manner, he shall be punished with unnecessary cruelty. sary cruelty. with fine which may extend to one hundred rupees, or with imprisonment which may extend to three months, or with both, and the skin shall be confiscated.	Act XIV of 1917, s. 2.			

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

II -Acts of the Governor General in Council-contd.

	11 —	Acts of the	Tovernor General in Council—Cond.	
13	Prevention of Cruelty to Ani- mals Act, 1890 (XI of 1890)— contd.		Presumptions as to possession of the skin of a goat. The skin of a goat contrary to the provisions of section 5, or with an offence punishable under section 5A, and it is proved that such person had in his possession, at the time the offence was alleged to have been committed, the skin of a goat with any part of the skin of the head attached thereto, it shall be presumed, until the contrary be proved, that such goat was killed in an unnecessarily cruel manner, and that the person in possession of such skin had reason so to believe."	Act XIV of 1917, s. 2.
			After section 7 the following section was inserted, namely:—	Ibid, 8 3.
			Special power of search and seizure in respect of ertain offences. has been, committed in any place, or that any person has in his possession to the head attached thereto, he may enter and search such place or any place in which he has reason to believe that an offence under section 5, in respect of a goat, is being or is about to be, or has been, committed in any place, or that any person has in his possession the skin of a goat with any part of the skin of the head attached thereto, he may enter and search such place or any place in which he has reason to believe any such skin to be, and may seize any such skin and any article or thing used or intended to be used in the commission of such offence."	
			In section 8 (2) after the words and figure "under sub-section (1)," the words, figure and letter "or under section 7A," were added.	Ibid, s. 4.
14	Amending Act, 1891 (XII of 1891).	In the Second Sche dule, Part I, the entries relat- ing to Act VI of 1834 and Act III of 1890.	-	Act I of 1917, s. 75 and Sch. II.
15	Inland Steam- vessels Act (1884) Amend- ment Act, 1891 (XIII of 1891).	So much as is unrepealed.		Ibid.

1	2	8	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

II.—Acts of the Governor General in Council—contd.

16	Indian Tariff Act, 1894 (VIII of 1894).		In Schedule II for item 50 the following was substituted, namely:—	Act VI of 1917, c. 2.
			SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	
		In Schedule II, item 51.	•••••	Ibid.
			In Schedule II for item 107 the following was substituted, namely:—	Ibid.
			YARNS AND TEXTILE FABRICS.	
			YARNS AND TEXTILE FABRICS, that is to say: — Cotton piece-goods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified; Flax twist and yarn, and manufactures of flax; Haberdashery and millinery; Hemp manufactures; Hosiery; Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (see No. 24); Silk yarn, noils and warps, silk thread, silk piece-goods and other manufactures of silk; Woollen yarn, knitting wool and other manufactures of wool including felt; All other sorts of yarns and textile fabrics not otherwise specified."	
	,	•••	In Schedule III, for item I the following was substituted, namely:—	Ibid, e. 3.
			RAW JUTE— (1) Cuttings Bale of 400 lbs. (2) All other descriptions. Rs. A. 1 4 400 lbs. Bale of 400 lbs.	

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

II.—Acts of the Governor General in Council—contd.

16	Indian Tariff Act, 1894 (VIII of 1894)—contd.		In Schedule III, for item 2 the following was substituted, namely:—	Act VI of 1917, s. 3.
٠			"2 JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods— (1) Sacking (cloth, bags, twist yarn, rope and twine). (2) Hessians and all other descriptions of jute manufactures snot otherwise specified.	
17	General Clauses Act 1897, (X of 1897).		In section 3, to each of clauses (3a), (5), (5a), (6), (8a), (8b), (30), (44a), (46) and (55a), the following was added, namely:— "or the Government of India Act, 1915." In section 5, for sub-section (2), the following was substituted, namely:— "(2) Where any Act of the Governor General in Council is reserved, under section 68 of the Government of India Act, 1915, for the signification of His Majesty's pleasure thereon, then, if no later date is expressed, it shall come into operation, if assented to by His Majesty, on the day on which that assent is duly notified."	Act XXIV of 1917, s. 2 and Sch. I. Ibid.
	•••	•••	To section 30, the following was added, namely:— "or section 72 of the Government of India."	Ibi d .
18	Indian Short Titles Act, 1897 (XIV of 1897).	In the Schedule, the entry relating to Act XIII of 1891.	Act, 1915."	Aet I of 1917, s. 75 and Sch. II.
19	Inland Steam- vessels Act (1884) Amend- ment Act, 1899 (VII of 1899).	So much as is unrepealed.	•••••	Ibid.
20	Lower Burms Courts Act, 1900 (VI of 1900).	In the Second Schedule, the entry relating to Act VI of 1884.	*** * * * * * * * * * * * * * * * * *	Ibid.

			7	
1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repeating or Amending Act.
	<i>II.</i>	-Acts of the	Governor General in Council—contd.	- Allenten sier war u
21	Code of Civil Procedure, 1908 (Act V of		In section 127, for the word "sanctioned" the word "spproved" was substituted. In section 130, for the word "sanction" the word "sanction" the	Act XXIV of 1917, s. 3 and bch. I.
22	1908). Indian Registration Act, 1903 (XVI of 1908).		After section 23 the following section was inserted, namely:— "23A. Notwithstanding anything to the con- Re-registration trary contained in this Act, of certain documents. Tray contained in this Act, if in any case a document requiring registration has been accepted for registration by a Registrar or Sub-Registrar from a person not duly empowered to present the same, and has been registered, any person claiming under such document may, within four months from his first becoming aware that the registration of such document is invalid, present such document or cause the same to be presented, in accordance with the provisions of Part VI for re-registration in the office of the Registrar of the district in which the document was originally registered; and upon the Registrar being satisfied that the document was so accepted for registration from a person not duly empowered to present the same, he shall proceed to the re-registration of the document as if it had not been previously registered, and as if such presentation for re-registration was a presentation for registration made within the time allowed therefor under Part IV, and all the provisions of this Act, as to registration of document, shall apply to such re-registration; and such document, if duly re-registered in accordance with the provisions of this section, shall be deemed to have been duly registered for all purposes from the date of its original registration: Provided that, within three months from the twelfth day of September, 1917, any person claiming under a document to which this section applies may present the same or cause the same to be presented for re-registration in accordance with this section, whatever may have been the time when he first became aware that the registration of the document was invalid."	
	,	The words "and also for the destruc- tion of such books, papers and docu- ments as need no longer be kept" in section 69 (1) (a).	,,,,,,,	Act V of 1917, s. 6 and Sch.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals	Amendments.	Repealing or Amending Act.

II .- Acts of the Governor General in Council-contd.

23	Indian Steam- ships Law Am- endment Act, 1902 (I of 1909).	Steam-vessels Act, 1884, and". The heading		Act I of 1917, s. 75 and Sch. II.
	-	"the Inland Steam-vessels Act, 1884" before section 2, and section 2.	,	
24	Indian Paper Currency Act, 1910 (II of 1910).	······································	Power conferred to include securities created by the Government of India in the reserve not- withstanding anything contained in the Indian Paper Currency Act, 1910.	
			In clause (a) of section 2 after the words "value of" the words "one rupee, two and a half rupees", were inserted.	Act XIX of 1917, s. 3.
		In section 3, the words "not being less than five rupees."	••• •• •	Ibid, s. 4.
	-		In section 15 for the words "five, rupees" wherever they occur the words "one rupee" were substituted.	<i>Ibid</i> , s. 5.
			In section 19 after the words "the Governor General in Council" the words "including any gold coin or bullion held on behalf of the Governor General in Council by or under the control of the Government of any part of His Majesty's dominions for coinage or such other temporary purpose" were inserted.	Thid, a. 6.
			In section 21 after the words "the Secretary of State for India in Council" where they last occur, the words "or to the Government of any part of His Majesty's dominions of from any such Government to the Governor General in Council" were inserted.	
			Section 22 shall be construed as if for the words "one hundred and forty millions" in that section, the words "two hundred millions" and for the words "forty millions" in the proviso to that section, the words "one hundred millions" were substituted.	Act XI of 1917, s. 2.*
		ļ. ·	Powers to issue currency notes under sections 19 and 22 extended.	Ibid, s. 3.

^{*} Act XI of 1917 and sections 6 and 7 of Act XIX of 1917 are to remain in force during the war and for six months thereafter.

1	2	33	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Art.

II .- Acts of the Governor General in Council-contd.

	11.—Acts of the Governor General the Council—Conto.			
24	Indian Paper Currency Act, 1910 (II of 1910)—contd.	(2) (a), the		Act XIX of 1917, s. 8.
25	Indian Army Act, 1911 (VIII of 1911).	fe4	Persons other than European British subjects called out for military services under Act III of 1917 shall be subject to the Indian Army Act, 1911, and the rules made thereunder. Provisions of section 15 modified.	1917, s. 12 (8).* Act · IV of
		To section 78	In section 52 after the words "in such manner", the words " and to such extent" were inserted. After section 52, the following section was inserted, namely:— "52A. (1) In the case of all persons subject to Provision for this Act, being prisoners of dependants of war, whose pay and allow-prisoners of war. ances have been forfeited under section 50, but in respect of whom a remission has been made under section 52, it shall be lawful, notwithstanding any provision in any enactment or any rule of law to the contrary, for proper provision to be made by the prescribed authorities out of such pay and allowances for any dependants of such persons, and any such remission shall in that case be deemed to apply only to the balance thereafter remaining of such pay and allowances. (2) Any payments hitherto made to dependants by way of deductions from pay and allowances which, if this section had been in force, could have been validly made are hereby validated."	1917, s. 8 (1).* Act X of 1917, s. 2. Ibid, s. 3.
		In section 76, in sub-section (1), the words "held by the Commanding Officer of a Corps or department" and sub-section (2).	A "superior military authority" shall he an authority having power to mitigate, remit or commute sentences under section 99.	Act IV of 1917, a. 8 (9).

Acts III and IV of 1917 are to remain in force during the war and for six months thereafter.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

II .- Acts of the Governor General in Council - contd.

	<i>II</i> ,–	-Acts of the	Governor General in Council—contd.	•
25	Indian Army Act, 1911 (VIII of 1911)—contd.	1	Provisions of section 106 modified.	Act IV of 1917, s. 3
		,	For section 112, the, following section was substituted, namely:—	Act X of 1917, s. 5,
			"112. When any person subject to this Act has been convicted by a Court- Pardons and martial of any offence, the	
		ĺ	Governor General in Council or the Commander-in-Chief in India or, in the case of a sentence which he could have confirm-	
			ed or which did not require confirmation, the Officer Commanding the Army, Division or Independent Brigade in which such person at the time of his conviction was serving, or the prescribed officer may—	
•			(1) pardon the person; (2) mitigate or remit the punishment awarded, or commute such punishment for any less punishment or punishments men- tioned in this Act;	
			(3) order the restoration to him of any service or other advantage forfeited under his sentence;	
,		•	(4) re-admit him to the service when he has been dismissed therefrom: Provided that a sentence of transportation shall not be commuted for a sentence of imprisonment for a term exceeding the term of transportation awarded by the Court.*	
			In section 113 (2), the following sub-head was inserted, namely:— "(ii) the constitution of authorities to decide for what persons, to what amounts and in what manner, provision should be made for dependants under section 52A, and the due carrying out of such decisions."	Ibjd, 8 6.
26	Indian Life Assu- rance Com- panies Act; 1912 (VI of 1912).	444	In section 28, for the words "publish in the Gazette of India and cause to be published in the local official Gazette of the Province in which the life assurance company has its principal place of business" the following was substituted, namely:—" cause to be published in such manner as he may direct, a summary of."	Act XXIV of 1917, s. 2 and Sch. I.
•	•		And in the same section after the words "the preceding year" the words "by every life assurance company" were inserted and for the words "such accounts, balance sheets, abstracts, statements or other documents" the words "such summary" were substituted.	Ibid.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

II .- Acts of the Governor General in Council-concld.

27	Official Trustees Act, 1913 (II of 1913).	Clause (es) of sub-section (2) of section 30.	******	Act V of 1917, a. 6 and 8ch.
28	Administrator- General's Act, 1913 (III of 1913).	Clause (ff) of sub-section (2) of section 50.	19***.	Ibi d.
29	Sir Currimb hoy Ebrahim Baro- netcy Act, 1913 (IV of 1913).	•••	In sections 7 and 14, for the words "six months" wherever they occur, the word "year" was substituted with retrospective effect.	Act XXV of 1917, s. 2.
30	Repealing and Amending Act, 1914 (X of 1914).	In the Second Schedule, the entries rela- ting to Act XIII of 1891 and Act VII of 1899.	******	Act I of 1917, s. 75 and Sch. II.
31	Indian Paper Currency (Tem- porary Amend- ment) Act, 1915 (V of 1915).	The whole Act	. 099004	Act XI of 1917, a. 6.
32 /	Inland Steam- vessels (Amend- ment) Act, 1915 (XV of 1915).	Ditto .	•••••• <u>.</u>	Act I of 1917, s. 75 and Sch. II.
83	Indian Paper Currency (l'em- porary Amend- ment) Act, 1916 (IX of 1916).	Ditto .	••••••	Act XI of 1917, s. 5.9
34	Indian Bills of Exchange Act, 1916 (XIV of 1916).*		In section 2 before the word "psyment," wherever it occurs in the said section, the words section are sected.	Act IX of 1917, s. 2.*
35	Indian Paper Currency (Tem- porary Amend- ment) Act, 1917 (XI of 1917).		Section 3 shall be construed as if for the words "three hundred millions" the words "four hundred and twenty millions" were substituted.	Act XIX of 1917, s. 2.

^{*} Act XIV of 1916 and Acts IX and XI of 1917 and s. 2 of Act XIX of 1917 are to remain in force during the war and for six months thereafter.

1	2	3	. 4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

III .- Regulations made by the Governor General in Council.

36	Peshawar Canals Regulation, 1898 (IV of 1898).	The whole Regulation, with effect from the 19th day of February, 1907.	period	Act XXIV of 1917, s. 3 and Sch. II.
37	Arakan Hill District Laws Regulation, 1916 (I of 1916),	***	In Schedule 1, Part I, for the words "The Indian Airships Act, 1911" the words "The Indian Aircraft Act, 1911" were substituted.	Ibid, s. 2 and Sch. I.

IV.—Ordinances made by the Governor General under section 72 of the Government of India Act, 1915.

38	Second Indian Paper Currency (Further Am- endment) Ordi- nance, 1916 (VII of 1916).	The whole Ordinance.	•••••• •	Act XI of 1917, s. 5.*
39	Registration Ordinance, 1917 (I of 1917).	***	Continued in force as if enacted in the Indian Defence Force Act, 1917. Questions which have been decided under section	Act III of 1917, s. 18.* Ibid, s. 9.
			4 shall be deemed to be decided under section 9 of the Indian Defence Force Act, 1917.	1010, 8. 9.
			In section 3 (1), for the words "had not attained the age of fifty years on the first day of February, 1917," the words "who for the time being has not attained the age of fifty years" were substituted.	Ibid, s. 13 (1).
			In Schedule II, in entry (1), after the word "forces," the words "or of the Royal Indian Marine Service" were inserted, and in entry (2), for the word "British," the word "religious" was substituted.	Ibid, s. 18 (2).
40	Iudian Paper Currency (Amendment) Ordinance, 1917 (II of 1917).	The whole Ordinance.		Act XIX of 1917, s. 9.
41	Gold (Import) Ordinance, 1917 (III of 1917).	Ditto .	bad cov	Act XXII of 1917, s. 4.*

^{*} Acts III, XI and XXII of 1917 are to remain in force during the war and for a period of six months thereafter.

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THE INLAND STEAM-VESSELS ACT, 1917.

(I of 1917.)

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ACT No. 1 of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 7th February, 1917.)

An Act to consolidate the enactments relating to Inland Steam-vessels.

THEREAS it is expedient to consolidate the enactments relating to inland steam-vessels; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Inland Steam-Short title. vessels Act, 1917.)

(2) It extends, in the first instance, to the whole ment. of British India, except the territories administered by the Governor of Fort St. George in Council; and

It shall come into force on such date as the Governor General in Council, by notification in the Gazette of India, may direct.

(3) The Governor of Fort St. George in Council may, at any time, by notification in the Fort St. George Gazette, extend this Act or any part thereof to the whole or any part of the territories under his administration; and the Act or part so extended shall come into force in such territories or part thereof on such date as may be specified in this behalf in such notification.

2. In

Definitions.

- 2. In this Act, unless there is anything repugnant in the subject or context,-
- (1) "inland steam-vessel" means a steam-vessel which ordinarily plies on any inland water:
- (2) "inland water" means any canal, river, lake or other navigable water in British India:
- (3) "passenger" includes any person carried in a steam-vessel other than the master and crew and the owner, his family and servants:
- (4) "prescribed" means prescribed by any rule under this Act:
- (5) "steam-vessel" means every description of vessel propelled wholly or in part by the agency of steam:
- (6) "survey" means the survey of a steam-vessel under this Act:
- (7) "surveyor" means a surveyor appointed under this Act: and
- (8) "voyage" includes the plying of a steamvessel at or about any place.

CHAPTER II.

SURVEY OF INLAND STEAM-VESSELS.

Inland steamvessel not to proceed on voyage or to be used for service without certificate of survey.

- 3. (1) An inland steam-vessel shall not proceed on any voyage, or be used for any service unless she has a certificate of survey in force and applicable to such voyage or service.
- (2) Nothing in this section shall apply to any steam-vessel proceeding on a voyage during the interval between the time at which her certificate of survey expires and the time at which it is first practicable to have the certificate renewed.

Appointment survey.

- 4. (1) The Local Government may, by notificaof surveyors and places of tion in the local official Gazette,—
 - (a) declare such places, within the territories under its administration, as it thinks fit, to be places of survey, and
 - (b) appoint

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- (b) appoint so many persons to be surveyors at the said places as it thinks fit, for the purposes of this Act.
- (2) Every surveyor shall, for the purposes of any survey made by him, be deemed to be a public servant XLV of 1860. within the meaning of the Indian Penal Code.
 - 5. (1) For the purposes of a survey, the surveyor Powers of may, at any reasonable time, go on board any inland steam-vessel, and may inspect the steam-vessel and every part thereof, including the hull, boilers, engines and other machinery, and all equipments and articles on board:

Provided that he shall not unnecessarily hinder the loading or unloading of the steam-vessel, or unnecessarily detain or delay her from proceeding on any voyage.

- (2) The owner, master and officers of the steamvessel shall afford to the surveyor all reasonable facilities for a survey, and all such information respecting the steam-vessel, and her machinery or any part thereof, and all equipments and articles on board, as he may require for the purposes of a survey.
- 6. Before a survey is commenced, the owner or Fees in resmaster of the steam-vessel to be surveyed shall pay to pect of surveys. such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf—
 - (a) a fee calculated on the tonnage of the steamvessel according to the rates mentioned in Schedule I, or according to any other prescribed rates; and
 - (b) when the survey is to be made in any place of survey other than Calcutta, Madras, Bombay or Rangoon, such additional fee in respect of the expense (if any) of the journey of the surveyor to the place as the Local Government may by such notification direct.
- 7. When the survey of a steam-vessel is com-Declaration pleted, if the surveyor making it is satisfied that—
 - (a) the hull, boilers, engines and other machinery of

of the steam-vessel are sufficient for the voyage or service intended and in good condition, and

(b) the equipments of the steam-vessel and the certificates of the master and engineer are such and in such condition as are required by any law for the time being in force and applicable to the steam vessel,

the surveyor shall forthwith give to the owner or master a declaration in the prescribed form containing the particulars mentioned in clauses (a) and (b), and the following further particulars, namely:—

- (i) the time (if less than one year) for which the hull, boilers, engines and other machinery and equipments of the steam-vessel will be sufficient;
- (ii) the limit (if any) beyond which, as regards the hull, boilers, engines and other machinery or equipments, the steam-vessel is in the surveyor's judgment not fit to ply;
- (iii) the number of passengers (if any) which the steam-vessel is, in the judgment of the surveyor, fit to carry, specifying, if necessary, the respective numbers to be carried on the deck and in the cabins, and in different parts of the deck and cabins: the number to be subject to such conditions and variations, according to the time of year, the nature of the voyage, the cargo carried or other circumstances, as the case requires; and
- (iv) any other prescribed particulars.

Sending of 8. (1) The owner or master of a steam-vessel declaration by to whom a declaration is given under section 7 shall, master to within fourteen days after the date of the receipt thereof, send the declaration to such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf.

(2) If

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- (2) If any owner or master fails to send a declaration as required by sub-section (1), he shall forfeit a sum not exceeding five rupees for every day during which the sending of the declaration is delayed.
- 9. (1) The Local Government shall, if satisfied Power for that all the provisions of this Act have been complied ment to grant with in respect of a declaration sent under section 8, or authorise cause,-

certificates of survey.

- (a) a certificate of survey, in duplicate, to be prepared, and
- (b) notice thereof to be given by post or otherwise to the owner or master of the steamvessel to which the certificate relates.
- (2) On application made by the owner or master to such officer at the place of survey as the Local Government may, by notification in the local official Gazette, appoint in this behalf, and on payment to such officer by the owner or master of the sum (if any) forfeited by him under section 8, sub-section (2), (the actual amount of which within the limit thereby fixed shall be determined by the Local Government), the certificate, in duplicate, so prepared shall be granted to the owner or master by the Local Government and issued to him through such officer.
- (3) A certificate granted under this section shall be in the prescribed form, shall contain a statement to the effect that all the provisions of this Act with respect to the survey of the steam-vessel and the declaration of survey have been complied with, and shall set forth—
 - (a) the particulars concerning the steam-vessel mentioned in the declaration of survey required by clauses (i), (ii) and (iii) of section 7, and
 - (b) any other prescribed particulars.
- (4) The Local Government may, by notification in the local official Gazette, delegate to any person all or any of the functions assigned to the Local Government under this section:

Provided that no delegation shall be made under sub-section (2) so as to authorise the grant of a certificate certificate of survey by the surveyor who made the declaration of survey under section 7.

Certificate of survey to be affixed in conspicuous part of steamvessel.

10. The owner or master of every steam-vessel, for which a certificate of survey has been granted, shall forthwith, on the receipt of the certificate, cause one of the duplicates thereof to be affixed and kept affixed so long as it remains in force and the steam-vessel is in use, on some conspicuous part of the steam-vessel where it may be easily read by all persons on board.

Term of certificates of survey.

- 11. A certificate of survey shall not be in force—
 - (a) after the expiration of one year from the date thereof; or
 - (b) after the expiration of the period (if less than one year) for which the hull, boilers, engines or other machinery, or any of the equipments of the steam-vessel to which the certificate relates have been stated in the certificate to be sufficient: or
 - (c) after notice has been given by any Local Government, to the owner or master of such steam-vessel, that such Local Government has cancelled or suspended it.

Renewal of survey.

12. After a certificate of survey has ceased to be certificates of in force, the same shall only be renewed after a fresh survey of the steam-vessel to which the certificate relates, has been held in accordance with the provisions of this Chapter, save so far as any relaxation thereof may be prescribed.

Power for certificate of survey.

- 13. A certificate of survey may be suspended or ment to sus- cancelled by any Local Government if it has reason pend or cancel to believe-
 - (a) that the declaration by the surveyor of the sufficiency and good condition of the hull, boilers, engines or other machinery or of any of the equipments of the steam-vessel has been fraudulently or erroneously made; or
 - (b) that the certificate has otherwise granted upon false or erroneous information: or

(c) that

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- (c) that since the making of the declaration the hull, boilers, engines or other machinery, or any of the equipments of the steam-vessel have sustained any material injury, or have otherwise become insufficient.
- 14. The Local Government may require any Power for certificate of survey, which has expired or has been ernment to suspended or cancelled, to be delivered up to such require officer as the Local Government may, by notification expired or in the local official Gazette, appoint in this behalf.

15. If the Local Government, which suspends or Report of cancels a certificate of survey, is not the Local Gov-suspension or cancels and cancellation ernment which (or whose delegate) granted the certi- of certain ficate, the Local Government suspending or cancelling certificates. the certificate shall report the fact of suspension or cancellation, together with the reasons therefor, to the Local Government which (or whose delegate) granted the certificate.

16. A survey shall ordinarily be made by one Power for surveyor, but two surveyors may be employed if the Local Gov-Local Government, by order in writing, so directs direct survey either generally in the case of all steam-vessels at any by two surveyors. place of survey, or specially in the case of any particular steam-vessel or class of steam-vessels at any such place.

17. (1) If the surveyor making a survey of a Power for steam-vessel refuses to give a declaration under section Local Government to 7 with regard to the steam-vessel, or gives a declar-order a second ation with which the owner or master of the steam-survey. vessel is dissatisfied, the Local Government may, on the application of the owner or master, and the payment by him of such fee, not exceeding twice the amount of the fee payable for the previous survey, as the Local Government may require, direct two other surveyors to survey the steam-vessel.

(2) The surveyors so directed shall forthwith survey the steam-vessel, and may, after the survey, either refuse to give a declaration or give such declaration as, under the circumstances, seems to them proper.

(3) Any

- (3) Any declaration given, or any refusal to give a declaration under sub-section (2), shall be final.
- vision of ties when o surveyors ployed.
- 18. When a survey is made by two surveyors under either section 16 or section 17, each of the surveyors shall perform the prescribed portion of the duties assigned to a surveyor under this Act or the rules made thereunder.

wer for cal Govnment to surveys.

- 19. (1) The Local Government may, with the previous sanction of the Governor General in Council, ike rules as make rules to regulate the making of surveys.
 - (2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—
 - (a) the times and places at which, and the manner in which, surveys are to be made;
 - (b) the duties of the surveyor making a survey and, where two surveyors are employed, the respective duties of each such surveyor;
 - (c) the form in which declarations of survey and certificates of survey are to be framed, and the nature of the particulars to be stated therein under sections 7 and 9;
 - (d) the rates other than those mentioned in Schedule I according to which the fees payable in respect of surveys are to be calculated in the case of all or any of the places of survey within the territories under its administration; and
 - (e) the cases in, and the extent to, which a survey may be dispensed with before the grant of a new certificate.

CHAPTER III.

Masters [including Serangs] and Engineers [INCLUDING ENGINE-DRIVERS] OF INLAND STEAM-VESSELS.

20. The Local Government may appoint exam-Appointment of examiners, iners for the purpose of examining the qualifications

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of persons desirous of obtaining certificates (hereinafter called certificates of competency), to the effect that they are competent to act as masters or serangs, or as engineers or engine-drivers, as the case may be, on board inland steam-vessels.

21. (1) The Local Government or such officer as Grant of it may, by notification in the local official Gazette, mastere', serangs', appoint in this behalf, shall grant to every person engineers' and who is reported by the examiners to possess the pre-drivers scribed qualifications, a certificate of competency to the certificates of effect that he is competent to act as a first-class competency. master, second-class master or serang, or as an engineer, first-class engine-driver or second-class enginedriver, as the case may be, on board an inland steam-vessel:

Provided nevertheless that, before granting a certificate of competency under this Act, the authority empowered to grant such certificate may, if it considers the report of the examiners regarding any applicant for such certificate to be defective, or has reason to believe that such report has been unduly made, require a further examination or a re-examination of the applicant.

- (2) Every certificate granted under this section shall be in the prescribed form.
- 22. (1) The Local Government may, in its dis-Grant of cretion, grant without examination to any person masters', serangs', who has served as a master, or as an engineer, of an engineers' and inland steam-vessel before the first day of April, 1890, engine-drivers, a certificate (hereinafter called a certificate of service) certificates of to the effect that he is, by reason of his having so service. served, competent to act as a first-class master, second-class master or serang, or as an engineer, first-class engine-driver or second-class engine-driver, as the case may be, on board an inland steam-vessel.

- (2) A certificate of service so granted shall have the same effect as a certificate of competency granted under this Act after examination.
- 23. Every certificate of competency or service Certificates granted under this Act shall be made in duplicate, and to be made in one copy shall be delivered to the person entitled to

the certificate, and the other shall be kept and recorded in the prescribed manner.

Copy of certificate to be granted in certain cases.

24. Whenever a master or serang, or an engineer or engine-driver, proves, to the satisfaction of the authority which granted his certificate, that he has, without fault on his part, lost or been deprived of it, a copy of the certificate to which, according to the record kept under section 23, he appears to be entitled shall be granted to him, and shall have the same effect as the original.

Certificates to be held by master and engineer of vessel of eighty or more horsepower.

- 25. An inland steam-vessel having engines of eighty or more nominal horse-power shall not proceed on any voyage unless she has—
 - (a) as her master a person possessing a first-class master's certificate granted under this Act, or a master's certificate granted under the Indian Merchant Shipping Act, 1859, or 1 of 1859. granted under, or continued in force by, the Merchant Shipping Act, 1894, and

Vic**t., c. 6**0. (b) as her engineer a person possessing an engineer's certificate granted under this Act, or the Indian Steam-ships Act, 1884, or vii of 1884. granted under, or continued in force by, the Merchant Shipping Act, 1894. Vict., e 60.

Certificates to be held by master and engineer of vessel of and eighty

horse-power.

26. An inland steam-vessel having engines of thirty or more nominal horse-power, but of less than eighty nominal horse-power, shall not proceed on any between thirty voyage unless she has-

- (a) as her master a person possessing a secondclass master's certificate granted under this Act, or any certificate referred to in clause (a) of section 25, and
- (b) as her engineer a person possessing a firstclass engine-driver's certificate granted under this Act, or an engine-driver's certificate granted under the Indian Steamships Act, 1884, or any certificate referred VII of 1884. to in clause (b) of section 25:

Provided that a steam-vessel shall be deemed to have complied with this section if she has as her master master and engineer a person possessing both a certificate referred to in clause (a), and a certificate referred to in clause (b), of this section.

27. An inland steam-vessel baving engines of Certificates to be heldby less than thirty nominal horse-power shall not pro- master and ceed on any voyage unless she has—

vessel of less than thirty

- (a) as her master a person possessing a serang's horse-power. certificate granted under this Act, or any certificate referred to in clause (a) of section 26, and
- (b) as her engineer a person possessing a secondclass engine-driver's certificate granted under this Act, or any certificate referred to in clause (b) of section 26:

Provided that a steam-vessel shall be deemed to have complied with this section if she has as her master and engineer a person possessing both a certificate referred to in clause (a), and a certificate referred to in clause (b), of this section.

28. Notwithstanding anything in this Chapter, Power for the Local Government may, by general or special Local Governorder, direct that a person possessing—

require master or engineer to

(a) a master's certificate granted under the hold certificate Indian Merchant Shipping Act, 1859, or Act in addigranted under, or continued in force by, tion to other certificate.

the Merchant Shipping Act, 1894, or

(b) an engineer's or engine-driver's certificate granted under the Indian Steam-ships Act, 1884, or an engineer's certificate granted under, or continued in force by, the Mer-

chant Shipping Act, 1894,

shall not act as master or engineer, as the case may be, of an inland steam-vessel unless he also possesses-

(i) in case (a), such a master's or serang's certificate granted under this Act as qualifies him under this Chapter to act as master of the steam-vessel, or

(ii) in

I of 1859.

57 & 58 Vict., c. 60.

VII of 1884.

57 & 58 Vict., c. 60. (ii) in case (b), such an engineer's or enginedriver's certificate granted under this Act as qualifies him under this Chapter to act as engineer of the steam-vessel:

Provided that, for the purposes of this section, tho Local Government may, in its discretion, grant to any person, without examination, a master's or serang's or an engineer's or engine-driver's certificate of competency under this Act, and such certificate shall have the same effect as a certificate of competency granted under this Act after examination.

Power for Local Governrules as to grant of certificates of competency.

- 29. (1) The Local Government may, with the ment to make previous sanction of the Governor General in Council. make rules to regulate the granting of certificates of competency under this Chapter.
 - (2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—
 - (a) the times and places of holding and the mode of conducting examination of persons desirous of obtaining certificates of competency;
 - (b) the qualifications to be required of persons desirous of obtaining such certificates;
 - (c) the examination fees to be paid by such persons: and
 - (d) the forms in which such certificates are to be framed, and the authority by whom, and the manner in which, copies are to be kept and recorded under section 23.

Power for 30. The Local Government may also make rules Local Governto regulate the granting of certificates of service under ment to make section 22, and may by such rules prescribe in partirules as to grant of certificates of cularservice.

- (a) the fees to be paid for such certificates, and
- (b) the forms in which such certificates are to be framed, and the authority by whom, and the manner in which, copies are to be kept and recorded under section 23.

31. Certificates

- 31. Certificates of competency or service grant-Area in which ed under this Chapter shall have effect as follows, competency or namely:
 - service shall have effect.
 - (i) A certificate of competency or service as engineer or engine-driver shall have effect throughout British India.
 - (ii) A certificate of competency or service as master or serang shall have effect throughout the province in which it was granted.:

Provided that the authority granting such certificate may, by endorsement thereon, restrict the effect of such certificate to any part of such province:

Provided further that such certificate may be endorsed by the Local Government of any other province, or with the general or special sanction of the Local Government of such other province, by the authority granting it so as to have effect in such other province or any part thereof, and thereupon shall have effect accordingly.

CHAPTER IV.

INVESTIGATION INTO CASUALTIES.

32. Whenever—

Report of casualties to

- (a) any inland steam-vessel has been wrecked, hearest policeabandoned or materially damaged, or
- (b) by reason of any casualty happening to, or on board of, any inland steam-vessel, loss of life has ensued, or
- (c) any inland steam-vessel has caused loss or material damage to, any other vessel,

the master of the steam-vessel shall forthwith give notice of the wreck, abandonment, damage, casualty, or loss to the officer in charge of the nearest policestation.

33. (1) If a formal investigation into the facts Power For of any case reported under section 32 appears to the Local Government to Local appoint Court of investiga-17 tion.

Local Government to be expedient, the Local Government may—

- (a) appoint a special Court and direct the Court to make the investigation at such place as the Local Government may fix in this behalf. or
- (b) direct any principal Court of ordinary criminal jurisdiction or the Court of any District Magistrate to make the investigation.
- (2) A special Court appointed under clause (a) of sub-section (1) shall consist of not less than two nor more than four persons, of whom one shall be a Magistrate, one shall be a person conversant with maritime affairs or with the navigation of inland stéam-vessels, and the other or others (if any) shall be conversant with either maritime or mercantile affairs, or with the navigation of inland steam-vessels.

Power of Court of investigation charges of

- 34 (1) Any Court making an investigation under section 33 may inquire into any charge of incompeto inquire into tency or misconduct arising in the course of the charges or incompetency investigation against any master, engineer or engineor misconduct. driver, or any person holding a certificate granted under Chapter III, as well as into any charge of a wrongful act or default on his part causing any wreck, abandonment, damage, casualty, or loss referred to in section 32.
 - (2) In every case in which any such charge arises against any master, engineer or engine-driver, or any person holding a certificate granted under Chapter III in the course of an investigation, the Court shall, before the commencement of the inquiry into the charge, cause to be furnished to him a copy of the report or of any statement of the case upon which the investigation has been directed.

Power for otherwise than under section 33.

35. (1) If the Local Government has reason to Local Government to direct believe that there are grounds for charging any investigation master, engineer or engine-driver, or any person holding a certificate granted under Chapter III, with incompetency or misconduct, otherwise than in the course of an investigation under section 33, it may send a statement of the case to the principal Court of

ordinary

ordinary criminal jurisdiction, or the Court of the District Magistrate, at or nearest to the place at which it may be convenient for the parties and witnesses to attend, and may direct the Court to make an investigation into the charge.

- (2) Before commencing an investigation under sub-section (1), the Court shall cause the person charged to be furnished with a copy of the statement of the case sent by the Local Government.
- 36. For the purpose of an investigation under Person this Chapter into any charge against a master, engineer charged to be or engine-driver, or any person holding a certificate granted under Chapter III, the Court may summon him to appear, and shall give him full opportunity of making a defence, either in person or otherwise.
- 37. (1) When, in the opinion of the Court making Assessors. an investigation under this Chapter, the investigation involves, or appears likely to involve, any question as to the cancelling or suspension of the certificate of a master, engineer or engine-driver, or any person holding a certificate granted under Chapter III, the Court shall appoint as its assessors, for the purposes of the investigation, two persons having experience in the merchant service or in the navigation of inland steam-vessels.
- (2) In every other investigation the Court may, if it thinks fit, appoint as its assessor, for the purposes of the investigation, any person conversant with maritime affairs or the navigation of inland steamvessels and willing to act as assessor.
- (3) Every person appointed as an assessor under this section shall attend during the investigation and deliver his opinion in writing, to be recorded on the proceedings.
- 38. For the purpose of any investigation under Powers of Court as to this Chapter, the Court making the investigation shall, evidence and so far as relates to compelling the attendance and regulation of examination of witnesses, and the production of docu-proceedings. ments and the regulation of the proceedings, have-
 - (a) if the Court is a special Court—the same powers as are exerciseable by the principal Court

Court of ordinary criminal jurisdiction for the place at which the investigation is made; or

(b) if the Court is a principal Court of ordinary criminal jurisdiction or the Court of the District Magistrate—the same powers as are exerciseable respectively by either Court in the exercise of its criminal jurisdiction.

Power of Court to effect arrest of witnesses by entry and detention of vessels.

- 39. (1) If any Court making an investigation under this Chapter issues a warrant of arrest to compel the attendance of any person whose evidence is in its opinion necessary, it may, for the purpose of effecting the arrest, but subject to any general or special instructions issued by the Local Government in this behalf, authorise any officer to enter any vessel.
- (2) An officer so authorized to enter any vessel may, for the purpose of enforcing the entry, call to his aid any officers of Police or Customs, or any other persons, and may seize and detain the vessel for such time as is reasonably necessary to effect the arrest; and every such officer or other person shall be deemed to be a public servant within the meaning of the Indian Penal Code.

XLV of

(3) No person shall be detained under this section for more than forty-eight hours.

Power of Court to commit for trial and to bind over witnesses.

- 40. Whenever, in the course of an investigation under this Chapter, it appears to the Court making the investigation that any person has committed, within British India, an offence punishable under any law in force in British India, the Court making the investigation may (subject to such rules consistent with this Act as the High Court may, from time to time, make in this behalf)—
 - (a) cause such person to be arrested;

(b) commit him or hold him to bail to take his trial before the proper Court;

- (c) bind over any other person to give evidence at such trial; and
- (d) exercise, for the purposes of this section, all the powers of the Magistrate of the first class or of a Presidency Magistrate.

41. (1) Whenever

41. (1) Whenever, in the course of a trial referred Depositions of absent to in section 40, the evidence of any witness is re-witnesses. quired in relation to the subject-matter, any deposition previously made by him in relation to the same subject-matter before any Court making an investigation under this Chapter shall, if authenticated by the signature of the Magistrate or presiding Judge of such Court, be admissible in evidence on proof—

- (a) that the witness cannot be found within the jurisdiction of the Court before which the trial is held; and
- (b) that the deposition was made in the presence of the person accused, and that he had an opportunity of cross-examining the witness.
- (2) A certificate signed by such Magistrate or presiding Judge that the deposition was made in the presence of the accused, and that he had an opportunity of cross-examining the witness shall, unless the contrary be proved, be sufficient evidence that it was so made and that the accused had such opportunity.
- 42. The Court shall, in the case of every investi- Report by gation under this Chapter, transmit to the Local Court to Local Govern-Government a full report of the conclusions at which ment. it has arrived, together with the evidence recorded and the written opinion of any assessor.
- 43. Notwithstanding the appointment under Court to section 37 of an assessor or assessors by a Court mak-exercise its powers indeing an investigation under this Chapter, the exercise pendently of all powers conferred on such Court by this Act sors. shall rest with the Court alone.
- 44. (1) Whenever any explosion occurs on board Power for any inland steam-vessel, the Local Government may ment to direct that an investigation into the cause of the direct investigations into explosion be made by such person or persons as it may causes of appoint in this behalf.
- (2) The person or persons so appointed may, for vessels. the purpose of the investigation, enter into and upon the steam-vessel, with all necessary workmen and labourers, and remove any portion of the steam-vessel or of the machinery thereof, and shall report to the

explosions on steam.

Local

Local Government what, in his or their opinion, was the cause of the explosion.

(3) Every person making an investigation under this section shall be deemed to be a public servant within the meaning of the Indian Penal Code.

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CHAPTER V.

Suspension and Cancellation of Certificates granted under the Act.

Power for Local Government to suspend or cancel certificates in certain cases.

- 45. Any certificate granted under Chapter III may be suspended or cancelled by the Local Government by which, or under authority from which, it was granted, or by any other Local Government in the following cases, namely:—
 - (a) if, on any investigation made under this Act, the Court reports that the wreck or abandonment of, or loss or damage to, any vessel, or loss of life, has been caused by the wrongful act or default of the holder of such certificate, or that the holder of such certificate is incompetent, or has been guilty of any gross act of drunkenness, tyranny or other misconduct, or
 - (b) if the holder of such certificate is proved to have been convicted of any non-bailable offence, or
 - (c) if, in the case of a person holding a certificate of competency or service as second-class master or serang, or as engine-driver, such person is or has become, in the opinion of the Local Government, unfit to act as a second-class master or serang or as an engine-driver, as the case may be:

Provided that a certificate shall not be suspended or cancelled under clause (a), unless the Local Government is satisfied that the holder of the certificate has, before the commencement of the investigation, been furnished with a copy of the report or statement of

the

of 1917.7 Inland Steam-nessels.

the case as required by section 34 or section 35, as the case may be.

- 46. Every person whose certificate is suspended obligation or cancelled under this Chapter shall deliver it up to suspended or such person as the Local Government which suspend-cancelled ed or cancelled it may direct.
- 47. If the Local Government which suspends or Report to cancels a certificate under this Chapter is not the Government. Local Government by which, or under authority from which, such certificate was granted, the Local Government so suspending or cancelling the certificate shall report the proceedings, and the fact of suspension or cancellation to the Local Government by which, or under authority from which, such certificate was granted.
- 48. (1) Any Local Government may, at any time, Power for the any order of suspension or cancellation which Local Governrevoke any order of suspension or cancellation which ment to reit may have made under this Chapter, or grant, voke suspen-without examination, to any person whose certificate lation, and to it has so cancelled, a new certificate.

(2) A certificate so granted shall have the same effect as a certificate of competency granted under this Act after examination.

CHAPTER VI.

PROTECTION OF, AND CARRIAGE OF PASSENGERS IN, INLAND STEAM-VESSELS.

49. The Governor General in Council may, by Power for notification in the Gazette of India, declare what shall, General in for the purposes of this Act, be deemed to be Council to declare dangerous goods.

dangerous goods. Carriage of dangerous

50. (1) No person shall—

(a) take with him on board an inland steam-goods. vessel any dangerous goods without giving notice of their nature to the owner or master of the steam-vessel, or

(b) deliver or tender for carriage on such steamvessel any dangerous goods without giving

such notice, and without distinctly marking their nature on the outside of the package containing the goods.

- (2) If the owner or master of an inland steamvessel suspects, or has reason to believe, that any luggage or parcel taken, delivered, or tendered for carriage on the steam-vessel contains dangerous goods, he mav—
 - (i) refuse to carry it upon the steam-vessel; or
 - (ii) require it to be opened to ascertain the nature of its contents: or
 - (iii) if it has been received for carriage, stop its transit until he is satisfied as to the nature of its contents.

Power of owner or master of steam-vessel to throw overboard dangerous goods.

51. Where any dangerous goods have been taken or delivered on board any inland steam-vessel in contravention of section 50, the owner or master of the steam-vessel may, if he thinks fit, cause the goods to be thrown overboard, together with any package or receptacle in which they are contained, and neither the owner nor the master shall, in respect of his having so caused the goods to be thrown overheard, be subject to any liability, civil or criminal, in any Court.

Power for inland steamvessels from accidents.

- 52. (1) The Local Government may make rules Local Govern- for the protection of inland steam-vessels against rules for pro- explosion, fire, collision and other accidents.
 - (2) In particular and without prejudice to the generality of the foregoing power, such rules may-
 - .(a) prescribe the conditions on and subject to which dangerous goods may be carried on board inland steam-vessels:
 - (b) prescribe precautions to be taken to prevent explosions or fires on board inland steamvessels:
 - (c) prescribe the apparatus which is to be kept on board inland steam-vessels, for purpose of extinguishing fires;
 - (d) regulate the making of sound signals;

(e) regulate

- (e) regulate the carriage and exhibition of lights by inland steam-vessels;
- (f) regulate the carriage and exhibition of lights by other vessels on specified inland waters on which steam-vessels ply;
- (g) prescribe the steering rules to be observed;
- (h) regulate the towing of vessels astern or alongside:
- (i) prescribe the speed at which inland steamvessels may be navigated in specified areas;
- (i) regulate the navigation of inland steamvessels to prevent danger to other vessels, or to the banks, channels, navigation marks or any property, moveable or immoveable, in or abutting on navigable channels.
- (3) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.
- 53. (1) The Local Government may make rules Power for to regulate the carriage of passengers in inland steam-ment to make vessels.

carriage of

- (2) In particular and without prejudice to the passengers in inland steamgenerality of the foregoing power, such rules may-
 - (a) prescribe the cases in which passengers may be refused admission to, or may be required to leave, inland steam-vessels;
 - (b) provide for the payment of fares, and the exhibition of tickets or receipts (if any) showing the payment of their fares, by passengers in inland steam-vessels; and
 - (c) regulate generally the conduct of passengers in inland steam-vessels.
- (3) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with fine which may extend to twenty rupees.

(4) The

- (4) The master or any other officer of an inland steam-vessel, and any person called by him to his assistance, may arrest any person who has committed a breach of any rule made under this section, if the name and address of such person are unknown to the master or such other officer.
- (5) The procedure prescribed by section 59 of the Code of Criminal Procedure, 1898, in the case of arrest V of 1898. by private persons shall apply to every arrest made under this section.

Power for tection of passengers.

- 54. (1) The Local Government may also make Local Govern-ment to make rules for the protection of passengers in inland steamrules for pro- vessels, and may by such rules require—
 - (a) the prices of passenger tickets to be printed or otherwise denoted on such tickets; and
 - (b) the supply, free of charge, of a sufficient quantity of fresh water for the use of such passengers.
 - (2) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with fine which may extend to fifty rupees.

CHAPTER VII.

PENALTIES AND LEGAL PROCEEDINGS.

55. (1) If any inland steam-vessel proceeds on a Penalty for woyage with. voyage in contravention of section 3, the owner and out certificate the master of the steam-vessel shall each be punishof survey. able with fine, which may extend to one thousand rupees.

> (2) If the master or any other officer on board an inland steam-vessel which proceeds on a voyage in contravention of section 3 is a licensed pilot, he shall be liable to have his license as a pilot suspended or cancelled, for any period, by the Local Government.

Penalty for 56. If the certificate of survey is not kept affixed neglect to affix certificate in an inland steam-vessel as required by section 10, of survey in the owner and the master of the steam-vessel shall vessel. each

or 1917.] Inland Steam-vessels.

each be punishable with fine which may extend to one hundred rupees.

- 57. If the owner or master of an inland steam Penalty for vessel, without reasonable cause, neglects or refuses to refusal to deliver up a certificate of survey when required under deliver up certificate of section 14 so to do, he shall be punishable with fine survey. which may extend to one hundred rupces.
- 58. If an inland steam-vessel has on board or Pensity for in any part thereof a number of passengers which is carrying excessive number than the number set forth in the certificate of ber of survey as the number of passengers which the passengers on vessel or the part thereof is, in the judgment of the surveyor, fit to carry, the owner and the master shall each be punishable with fine which may extend to ten rupees for every passenger over and above that number.
 - 59. If any person—
 - (a) proceeds on any voyage in an inland steamvessel as the master or engineer of such as master or vessel without being at the time entitled to, out certificate. and possessed of, a master's or serang's or an engineer's or engine-driver's certificate, as the case may be, as required under this Act, or
 - (b) employs as the master or engineer of an inland steam-vessel any person without ascertaining that he is at the time entitled to, and possessed of, such certificate,

he shall be punishable with fine which may extend to five hundred rupees.

- 60. If any master wilfully fails to give notice, as Penalty for required by section 32, of any wreck, abandonment, to give notice damage, casualty, or loss, he shall be punishable with of wreck or fine which may extend to five hundred rupees, and, in default of payment of such fine, with simple imprisonment for a term which may extend to three months.
- 61. If any person, whose certificate is suspended Penalty for or cancelled under this Act, fails to deliver up the deliver up certificate as required by section 46, he shall be suspended or cancelled punishable certificate.

Penalty for

punishable with fine, which may extend to five hundred rupees.

Penalty for taking or delivering or tendering for carriage dangerous goods on board inland steamnotice.

62. If any person, in contravention of section 50, takes with him on board any inland steam-vessel any dangerous goods, or delivers or tenders any such goods for carriage on any inland steam-vessel, he shall be punishable with fine which may extend to two vessel without hundred rupees, and the goods shall be forfeited to Government.

Penalty misconduct or vessel or life kennessor limb.

- 63. If any person employed or engaged in any capacity on board an inland steam-vessel, by wilful dangering in breach or by neglect of duty, or by reason of drun-
 - (a) does any act tending immediately to wreck, destroy or materially damage the vessel, or to endanger the life or limb of any 'person on board, or belonging to the vessel, or
 - (b) refuses or omits to do any lawful act proper and requisite to be done by him for preserving the vessel from immediate wreck, destruction or material damage, or for preserving any such person from immediate danger to life or limb.

he shall be punishable with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to two years, or with both.

Levy of fine vessel.

64. Where the owner or master of an inland by distress of inland steam steam-vessel is convicted of an offence under this Act or any rule made thereunder committed on board, or in relation to, that steam-vessel, and is sentenced to pay a fine, the Magistrate who passes the sentence may direct the amount of the fine to be levied by distress and sale of the steam-vessel and the tackle, apparel and furniture thereof, or so much thereof as is necessary.

Jurisdiction of Magistrates.

65. Except in the case of an offence against any rule made under section 53, no Magistrate shall try an offence under this Act, or any rule made thereunder, unless he is a Presidency Magistrate, or a Magistrate whose powers are not less than those of a Magistrate of the first-class.

66. If any person commits an offence against this Place of trial. Act or any rule made thereunder, he shall be triable for the offence in any place in which he may be found or which the Local Government, by notification in the local official Gazette, appoints in this behalf, or in any other place in which he might be tried under any other enactment for the time being in force.

CHAPTER VIII.

SUPPLEMENTAL.

- 67. (1) The Local Government may make rules Power for to carry out the purposes of this Act not otherwise Ment to make specially provided for.

 Color of the Local Government of the color of the carry out the purposes of this Act not otherwise Ment to make specially provided for.
- (2) Any rule made under this section may contain a provision that any person committing a breach of it shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.
- 68. The Local Government may, with the pre-Power for vious sanction of the Governor General in Council, by Local Governor interaction in the local official Gazette, declare that fy application all or any of the provisions of Chapters II and III of Act to cershall not apply in the case of any specified class of steam-vessels, steam-vessels, or shall apply to them with such modifications as may be specified in the notification.
- 69. Save in so far as the Governor General in Exemption of Council may, by notification in the Gazette of India and Governotherwise direct, nothing in this Act, or any rule ment vessels. made thereunder, shall apply to any inland steamvessel belonging to, or in the service of, His Majesty or the Government of India.
- 70. The Local Government may, by notification Power for in the local official Gazette, define how much of any Local Governtidal water shall be deemed to be an inland water for tidal water. the purposes of this Act.
- 71. All fees payable under this Act may be Fees recoverrecovered as fines under this Act.

Certificated masters of inof 1908.

72. (1) Subject to the provisions of section 31, every steam master of an inland steam-vessel who possesses a vessels to be master's certificate granted under this Act and in force under section shall, in ports to which section 31 of the Indian
31 of Act XV Ports Act, 1908, has been extended, be deemed, for XV of 1908. the purposes of that section, to be the pilot of the steam-vessel of which he is in charge.

(2) Nothing in this section shall be deemed to affect the provisions of Bombay Act I of 1863 (An Act for the registry of vessels and levy of pilotage jecs on the river Indus), which require persons in charge of vessels passing through any of the channels or tidal channels at the mouths of the river Indus to pay fees for pilotage.

Application of Act to power.

73. The provisions of this Act shall also apply to vessels propel. all vessels which ordinarily ply on inland waters and led by electri- are propelled by electricity or other mechanical power mechanical (except steam):

> Provided that the Governor General in Council may, by notification in the Gazette of India, declare that any provision of this Act shall, in its application under this section to such vessels, be subject to such modifications, for the purposes of adaptation, as may be specified in the notification.

Publication of rules.

- 74. (1) The power to make rules conferred on a Local Government by this Act is subject to the condition of the rules being made after previous publication.
- (2) All such rules shall, when made, be published in the local official Gazette, and shall thereupon have effect as if enacted in this Act.

Repeals and savings.

75. The enactments mentioned in Schedule II are repealed to the extent specified in the fourth column thereof:

Provided that all declarations, investigations and surveys made and certificates granted, suspended or cancelled under any of those enactments shall be deemed to have been respectively made, granted, suspended or cancelled under this Act.

SCHEDULE I.

OF 1917.] Inland Steam-vessels.

SCHEDULE I.

RATES OF FEES.

[See sections 6 (a) and 19 (d).]

								Tons	Rs.
For a	For steam-vessels of less than					•	. 10	0 25	
39	99	100	tons	and	up to		•	. 20	0 40
33	,,	200	>>	,,	99		•	. 35	0 50
3)	>	350	"	,,	,,	•	٠.	. 70	0 60
3 3	79	700	,,	"	29	•	•	. 1,00	0 80
33	**	1,000	,,	37	23	•	•	. 1,50	0 100
,,	"	1,500	,, 8	nd u	ıpwar	ds	•	•	120

SCHEDULE II.

ENACTMENTS REPEALED.

(See section 75.)

Year.	No.	Short title.	Extent of repeal.			
1884	. vi	The Inland Steam-vessels Act, 1884.	So much as is unrepealed.			
1890	. III	The Inland Steam-ships Law Amendment Act, 1890	In the title the figures and word "VI and." In the preamble the words and figures "the Inland Steam-vessels Act, 1884, and." The heading "Inland Steam-vessels Act, 1884." before section 1. Sections 1, 2, 4 (so much as is unrepealed), 6,7,8, 12, 13 and 14.			
1891	XII	The Amending Act, 1891.	In the Second Schedule, Part I, the entries relating to Act VI of 1884, and Act III of 1890.			
	XIII	The Inland Steam- vessels Act (1884) Amendment Act, 1891.	So much as is unrepealed.			

Inland Steam-vessels. [ACT I or 1917.]

SCHEDULE II-concld.

ENACTMENTS REPEALED—concld.

(See section 75.)

Year.		No.	Short title.	Extent of repeal		
1897	•	XIV	The Indian Short Titles Act, 1897.	In the Schedule, the entry relating to Act XIII of 1891.		
1899	•	VII	The Inland Steam- vessels Act (1884) Amendment Act, 1899.			
1900	•	VI	The Lower Burms Courts Act, 1900.	In the Second Schedule, the entry relating to Act VI of 1884.		
1909	•	I	The Indian Steam-ships Law Amendment Act, 1909.	In the title and the preamble the words "the Inland Steam-vessels Act, 1884, and."		
				The heading "The Inland Steam-vessels Act 1884" before section 2, and a ction 2.		
1914	٠	X	The Repealing and Amending Act, 1914.	In the Second Schedule, the entries relating to Act XIII of 1891, and Act VII of 1899.		
1915	•	xv	The Inland Steam- vessels (Amendment) Act, 1915.	The whole Act.		

ACT No. II of 1917.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

(Received the assent of the Governor General on the 16th February, 1917.)

An Act to provide for the imposition and levy of certain duties on motor spirit.

WHEREAS it is expedient to impose an excise duty and to increase the existing customs duty on motor spirit; It is hereby enacted as fol-

- 1. (1) This Act may be called the Motor Spirit Short title, extent and (Duties) Act, 1917; duration.
 - (2) It extends to the whole of British India; and
- (3) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.
- . 2. "Manufactory" means any place where Definitions. motor spirit is refined or otherwise prepared.
- "Motor spirit" means any inflammable hydrocarbon (including any mixture of hydro-carbons or any liquid containing hydro-carbon) which is capable of being used for providing reasonably efficient motive power for any form of motor vehicle.
- 3. (1) There shall be levied and collected at every Imposition of manufactory in British India on all motor spirit excise duty produced in such manufactory, a duty at the rate of spirit manufactured in six annas on each-imperial gallon.

British India.

Explanation.—Motor spirit is said to be produced, within the meaning of this section, when it is issued out of the premises of the manufactory.

(2) If any duty payable under sub-section (1) is not paid within the time fixed by a notice issued in accordance accordance with any rules made under this Act, the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of the duty so unpaid, which such authority may in its discretion think it reasonable to require.

(3) All sums recoverable under sub-section (1) shall be recovered in the manner prescribed in the Indian Income-tax Act, 1886, section 30, sub-sections 11 of 1886. (1), (2) and (3), with respect to the sums therein referred to.

Issue of motor spirit after commencement of Act.

- 4. (1) After the commencement of this Act, no person shall issue any motor spirit out of the premises of any manufactory, except in accordance with the provisions of rules made under this Act in that behalf, or, until such rules are made, in accordance with the general or special orders of the Local Government.
- (2) Whoever contravenes the provisions of subsection (1) shall be punishable with fine which may extend to rupees one thousand, or to a sum double the amount of the duty payable on any motor spirit so issued, whichever is greater.

Application of Sea Custom s making power.

- 5. (1) The Governor General in Council may, by Act and rule- notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, VIII of 1878. relating to the levy of and exemption from, custom duties, drawback of duty, warehousing, offences and penalties, confiscation, and the procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on motor spirit imposed by section 3, and may further, for the purpose of providing for the assessment and collection of the said duty and for purposes ancillary thereto, make rules—
 - (i) imposing on owners of manufactories the duty of furnishing returns and keeping records prescribe the forms of such and books, returns, records and hooks and the particulars to be contained therein respectively, and the manner in which the same are to be verified

and

OF 1917.] Motor Spirit (Duties).

and all such other conditions thereof as may be necessary;

- (ii) providing for the regulation of the issue of motor spirit out of manufactories, the assessment of the duty, and the issue of notices requiring payment and for the recovery of unpaid duty;
- (iii) providing for the inspection of manufactories and for the taking of samples, and for the making of tests of any substance produced therein;
- (iv) generally carrying into effect the purposes hereinbefore specified.
- (2) In making any rule under the rule-making power hereinbefore conferred, the Governor General in Council may declare that any breach thereof shall be punishable with fine which may extend to rupees five hundred.
- 6. In addition to the duty imposed by section 3 Imposition of additional vill of 1894 of the Indian Tariff Act, 1894, as subsequently duty on motor amended, read with Schedule II of the said Act, there ed into British shall be levied and collected at every port to which that India. Act applies a duty at the rate of six annas on each imperial gallon of motor spirit, and this additional duty shall be deemed to be a duty imposed under section 3 of the said Act, and that Act shall apply accordingly.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT No. III of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 28th February, 1917.}

An Act to constitute an Indian Defence Force. and for other purposes.

THEREAS it is necessary to constitute an Indian W Defence Force, and compulsorily to enrol for service in that Force certain European British subjects; and

Whereas in the case of others, it is deemed sufficient for the present to take powers to enrol for such service only such persons as may offer themselves for enrolment: It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Defence Short title, Force Act. 1917.

extent and duration.

- (2) It extends to the whole of British India. including British Baluchistan and the Sonthal Pargannas, and applies also to European British, subjects within the territories of any Native Prince or Chief 'in India.
- (3) It shall remain in force during the continuance of the present war, and for a period of six months thereafter. -
- 2. In this Act, unless there is anything repugnant Definitions. in the subject or context,-

"European British subject" means a European British subject as defined in the Code of Criminal Procedure, 1898, and shall, for the purposes of this -Act, be deemed to include every person who, before the third day of March, 1917, has filled up, signed and lodged Form A with the Registration. Authority

under

-1

[Price three annas and three pies]

V of 1898.

under the Registration Ordinance, 1917, and also 1 of 1917. every person who at the commencement of this Act is a member of a corps of volunteers constituted under the Indian Volunteers Act, 1869; xx of 1869.

"Prescribed" means prescribed by rules made under this Act.

Obligation of general military service.

3. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India or thereafter becomes so resident, and who for the time being has attained the age of eighteen years and has not attained the age of forty-one years, and who is not within the exceptions set out in the Schedule to this Act, shall be deemed to be enrolled for general military service within the meaning of this Act:

Provided that, if any person referred to in this section whilst engaged in actual military employment, of which fact the Commander-in-Chief in India shall be the sole judge, attains the age of forty-one years, such person shall continue to serve for such additional period not exceeding one year as the prescribed military authority may direct.

Obligation of local military service.

4. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India, or thereafter becomes so resident, and who for the time being has attained the age of forty-onc years but has not attained the age of fifty years, and who is not within the exceptions set out in the Schedule to this Act, shall be deemed to be enrolled for local military service within the meaning of this Act.

Obligation of local military service and liability to military training.

5. Every male European British subject who, on the first day of February, 1917, was ordinarily resident in India, or thereafter becomes so resident, and for the time being has attained the age of sixteen years but has not attained the age of eighteen years, shall be deemed to be enrolled for local military service, but shall only be liable to such military training as may be provided for by regulations made under this Act, and shall not be liable to any other form of military service.

Indian Defence Force. of 1917.7

- 6. Every person deemed to be enrolled for mili-Obligation on tary service, whether local or general, shall, as from persons enrolled for the commencement of this Act, be deemed to be military enrolled in the Indian Defence Force, and may be service. appointed to such corps or unit thereof as he may thereafter be assigned to, and shall, if he is a person deemed to be enrolled for general military service, be liable to serve in any part of India.
- 7. Every person deemed to be enrolled for local Obligation on military service shall be subject to any rules and enrolled for regulations relating to that service which may be local military made under this Act:

Provided that no such rule or regulation shall require any such person to serve cutside the limits of the prescribed local area.

8. (1) Every person deemed to be enrolled for obligation on general military service shall be subject to any rules persons enrolled for and regulations relating to that service which may be general made under this Act.

service.

- 43 & 45 Vict., c. E8.
- (2) Every such person, when called out in the prescribed manner for general military service, shall be subject to the provisions of the Army Act and any orders or regulations made thereunder, whereupon the said Act, orders and regulations shall apply to him as if the same were enacted in this Act, and as if such person held the same rank in the Army as he holds for the time being in the Indian Defence Force
 - 9. If any question arises, with reference to this Determina-Act, whether any person is a European British sub-tion of ject within the meaning of this Act, or is "ordinarily disputes as to resident" in British India, or is within the exceptions age. set out in the Schedule or as to the age of any person, the prescribed authority, or a person authorised in this behalf in writing by that authority, shall apply to the District Magistrate or to an officer specially empowered in this behalf by the Local Government, in the district or local area in which the person to whom the dispute relates is for the time being, and such Magistrate or other officer after hearing such person or giving him a reasonable opportunity of being heard,

shall

shall summarily determine the question, and the decision of such Magistrate or other officer shall be final for all the purposes of this Act:

Provided that if any question referred to in this section has been decided in accordance with the procedure provided in the Registration Ordinance, 1 of 1917. 1917, such decision shall be deemed to be a decision under this section of this Act.

Arrest of persons under obligation for military service.

10. If any person who is deemed to be enrolled for military service, whether local or general, disobeys any notice or order calling him out for such service, any District or Chief Presidency Magistrate may, on the application of the prescribed authority, or of a person authorized in this behalf in writing by that authority, cause such person to be arrested and brought before him, and if the Magistrate is satisfied that he is a person to whom section 3, 4 or 5 of this Act applies, and who has been called out for such service, the Magistrate without prejudice to any penalty which such person may have incurred shall make over such person to the custody of the military authorities.

Certificate of exemption.

- 11. (1) Application may be made to the prescribed authority by, or (subject to rules made under this Act) in respect of, any person referred to in section 3, 4 or 5, for the issue to him of a certificate of exemption under the provisions of this Act on any of the following grounds, namely:—
 - (a) that it is expedient in the national interest that he should instead of being employed in military service be engaged in other work; or
 - (b) if he is being educated or trained for any work that it is expedient in the national interest that he should continue to be so educated or trained; or
 - (c) ill-health or infirmity;

and the prescribed authority, if it considers the grounds of the application established, shall grant such a certificate.

(2) The Governor General in Council may also, by order in writing, direct the issue to such persons

or 1917.] Indian Defence Force.

or class of persons, as he thinks fit, of certificates of exemption if he is satisfied that such a course is desirable in the national interest.

. (3) Any certificate of exemption may be absolute, conditional, or temporary, and may be renewed, varied or withdrawn at any time by the authority which granted it, and may provide that a person. liable to general military service shall perform local military service:

Provided that every conditional or temporary certificate shall state the conditions under which or the period for which it is granted.

- (4) If, for the purpose of obtaining exemption for himself or any other person, or for the purpose of obtaining the renewal, variation, or withdrawal of a certificate, any person makes a false statement or false representation, to any authority under this section, he shall be punishable with imprisonment for a term which may extend to six months, or with fine or with both.
- 12. (1) The Governor General in Council may, Enrolment of by notification in the Gazette of India, constitute, in persons other than Euroany local area which he may specify in the notifica-pean British tion, corps or units for the enrolment in the Indian Indian Indian Defence Force of persons other than European British Defence subjects, who satisfy the prescribed conditions and, general miliwithin six months from the commencement of this tary service. Act, offer themselves for enrolment for general military service, and such persons may be enrolled accordingly in the prescribed manner.
- (2) Every person enrolled in a corps or unit constituted under sub-section (1) shall be liable to serve in any part of India, shall be subject to all rules and regulations that may be made under this Act relating to his corps or unit, and shall not quit such corps or unit except in the prescribed manner.
- (3) Every such person shall, when called out in the prescribed manner for general military service, VIII of 1911, be subject to the Indian Army Act, 1911, and the rules made thereunder, whereupon the said Act and rules shall apply to him as if he held the same rank

in the Indian Army as he holds for the time being in the Indian Defence Force.

Power to make rules.

- 13. (1) The Governor General in Council may make rules to carry out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may—
 - (a) prescribe authorities for the purposes of sections 9 and 10;
 - (b) constitute authorities and prescribe the procedure of such authorities for the purpose of considering applications for exemption from military service;
 - (c) prescribe the time within which, and the form in which, such application may be made, and the persons other than the person to be exempted by whom it may be made:
 - (d) prescribe the conditions subject to which persons other than European British subjects should be permitted to offer themselves for general military service:
 - (e) prescribe the military or other obligations to which persons or any class of persons enrolled or deemed to be enrolled under this Act shall respectively be liable; constitute or specify Courts for the trial and punishment of breaches of such obligations; prescribe the procedure to be followed by such Courts; and provide for the enforcement or carrying out of the orders or sentences of such Courts;

(f) provide for the medical examination of persons liable to general military service;

- (g) provide for the calling out and all purposes ancillary thereto of persons or any class of persons liable to general military service, and constitute authorities for the purpose of assisting in the selection of persons to be so called out; and
- (h) provide for any matter in this Act directed to be prescribed.

(3) Rules

OF 1917.] Indian Defence Force.

- (3) Rules made under this section may provide that any contravention thereof or of any order or notice issued under the authority of any such rule shall be punishable with imprisonment for a term which may extend to six months, or with fine or with both.
- (4) All rules made under this Act shall be published in the Gazette of India, and, on such publication, shall have effect as if enacted in this Act.
- 14. (1) The Commander-in-Chief in India may, Summary subject to the control of the Governor General in and minor Council, specify the summary and minor punishments punishments. for breach of any rule made under this Act to which persons enrolled or deemed to be enrolled under this Act shall be liable, without the intervention of a Court, and the officer or officers by whom and the extent to which such summary and minor punishments may be awarded.

- (2) No punishment exceeding in severity imprisonment in military custody for a period of seven days shall be imposed as a summary punishment, and no punishment involving any kind of imprisonment shall be imposed as a minor punishment.
- 15. (1) The Commander-in-Chief in India may Power to make regulations providing generally for all details make regulaconnected with the organization, personnel, duties, and military training of any persons liable to military. service or training under this Act.

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

may-

(a) specify the units, whether of regular troops or any other military force with which any person or class of persons enrolled or deemed to be enrolled under this Act shall serve or undergo military training, or constitute special military units for that purpose:

(b) specify the courses of training or instruction to be followed by any person or class of persons liable to military service or train-

ing under this Act; and

(c) provide

(c) provide for and regulate the remuneration, allowances, gratuities or compensation (if any) to be paid to any person or class of persons undergoing military service or training under this Act or to their dependants.

(3) Regulations made under this section may provide that any contravention thereof, or of any order or notice issued under the authority of any such regulation, shall be punishable with fine which

may extend to five hundred rupees.

Act not to apply to persons confined in a prison or lunatic asylum.

16. Nothing in this Act shall apply to any person confined in a prison or lunatic asylum.

Power to disband corps or unit.

Previsions of Registration Ordinance, 1917, continued in force. 17. The Governor General in Council may disband any corps or unit constituted under this Act.

18. The provisions of the Registration Ordinance, 1 of 1917. 1917, shall be in force during the continuance of this Act, and shall have effect as if they had been enacted in this Act.

Provided that the following amendments shall be

made therein, namely:

(1) In section 3, sub-section (1), of the said Ordinance, for the words "had not attained the age of fifty years on the first day of February, 1917," the words "who for the time being has not attained the age of fifty years," shall be substituted.

(2) In Schedule II of the said Ordinance in entry (1) after the word "forces," the words "or of the Royal Indian Marine Service" shall be inserted, and in entry (2) for the word "British," the word "reli-

gious" shall be substituted.

THE SCHEDULE.

[See sections 3 and 4.]

Exceptions.

(1) Members of His Majesty's Naval and 'Military Forces or of the Royal Indian Marine Service other than

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than Volunteers enrolled under the Indian Volunteers' Act, 1869.

- (2) Persons in Holy Orders or regular Ministers of any religious denomination.
- (3) Persons who have at any time since the beginning of the war been prisoners of war, captured or interned by the enemy, or have been released or exchanged.

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ACT No. IV OF 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 28th February, 1917.)

An Act to authorise the suspension of certain sentences passed by Courts-martial under the Indian Army Act, 1911, and for other purposes.

WHEREAS it is expedient to authorise the suspension of sentences of imprisonment or transportation passed during the present war on persons viii of 1911, subject to the Indian Army Act, 1911, and to make provision for other matters connected therewith; It is hereby enacted as follows:—

- 1. (1) This Act may be called the Indian Army Short title, (Suspension of Sentences) Act, 1917, and shall be and duration, construed as one with the principal Act.
- (2) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.
- 2. In this Act, unless there is anything repugnant Definitions. in the subject or context,—
 - (1) "committed" includes committal to prison and confinement in military custody, and "imprisonment" includes such confinement;
 - (2) "competent military authority" means a superior military authority, or any general or other officer not below the rank of field officer duly authorised by a superior military authority;

(3) "principal

Indian Army (Suspension of Sentences). [ACT IV

- (3) "principal Act" means the Indian Army VIII of 1911.
 Act. 1911:
- (4) "sentence" means a sentence of transportation or imprisonment, whether originally passed on a person subject to the principal Act, or passed by way of reduction or commutation; and "sentenced" has the corresponding meaning;
- (5) "superior military authority" means any of the following, namely:—the Commander-in-Chief in India or the Officer Commanding the Army, Army Corps, Division or independent Brigade in which the offender, at the time of his conviction, was serving, and includes the Officer Commanding-in-Chief of any force employed on active service, or any General Officer Commanding an army comprised in that force.

Suspension of sentences.

- 3. (1) Where a person subject to the principal Act is sentenced, the confirming officer when confirming the sentence, or, in the case of a sentence which does not require confirmation, the officer holding the trial or the President of the Court-martial when passing sentence may, notwithstanding anything in the principal Act, direct that such person be not committed or dismissed from the service (if liable to such dismissal) until the orders of a superior military authority have been obtained.
- (2) A superior military authority may, in the case of any such offender so sentenced,—
 - (a) direct that such offender shall not be committed until his orders have been obtained:
 - (b) suspend the sentence whether or not the offender has already been committed.
- (3) Where a sentence is suspended under this Act before the offender has been committed, he shall be released if in custody, and, notwithstanding anything

OF 1917.] Indian Army (Suspension of Sentences).

in the principal Act, the sentence shall not begin to run until the offender is committed under that sentence.

- (4) Where a sentence is suspended under this Act after the offender has been committed, he shall be discharged, and the currency of the sentence suspended until he is again committed under the same sentence.
- (5) An offender, whose sentence has been suspended under this Act, whether or not the sentence is subsequently remitted, may be required to serve in a corps or department other than that in which he was serving when sentenced.
- (6) Where a sentence has been suspended under this Act, the case may at any time, and shall at intervals of not more than three months, be reconsidered by a competent military authority, and if, on any such re-consideration, it appears to the competent military authority that the conduct of the offender since his conviction has been such as to justify a remission of the sentence, he shall remit it.
- (7) A superior military authority may, at any time whilst a sentence is suspended under this Act, order that the offender be committed, and thereupon the sentence shall cease to be suspended, and the prisoner, if liable to be dismissed from the service under section 15 of the principal Act, shall be forthwith dismissed from the service.
- (8) Where an offender whilst a sentence on him is so suspended is sentenced for any other offence, then, if that sentence is also suspended under this Act, the authority ordering the suspension may direct that the two sentences shall run either concurrently or consecutively, provided that the aggregate term of imprisonment to be served under two or more sentences shall not exceed fourteen consecutive years; and where the sentence for such other offence is a sentence of transportation, then, whether or not that sentence is suspended, any previous sentence of imprisonment which has been suspended shall be

Indian Army (Suspension of [ACT IV OF 1917.] Sentences).

avoided, in so far as the period of such imprisonment does not exceed that of the transportation.

(9) The powers conferred by this Act shall be in addition to, and not in derogation of, any powers as to the mitigation, remission or commutation of sentences conferred by the principal Act, and a superior military authority shall, as regards persons subject to that Act, be an authority having power to mitigate, remit or commute sentences under section 99 of that Act.

ACT No. V OF 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 28th February, 1917.)

An Act to consolidate and amend the law providing for the destruction or other disposal of certain documents in the possession or custody of Courts and Revenue and other public officers.

WHEREAS it is expedient to consolidate and amend the law providing for the destruction or other disposal of certain documents in the possession or custody of Courts and Revenue and other public officers; It is hereby enacted as follows:—

- 1. This Act may be called the Destruction of Short title. Records Act, 1917.
 - 2. In this Act—

Definitions.

- (1) "The Chief Controlling Revenue-authority" means—
 - (a) in the presidencies of Fort William in Bengal and Fort St. George and in the United Provinces and Bihar and Orissa,—the Board of Revenue;
 - (b) in the Presidency of Bombay outside Sind and the limits of the town of Bombay,—a Commissioner;
 - (c) in Sind,—the Commissioner;
 - (d) in the Punjab and Burma,—the Financial Commissioner; and
 - (e) elsewhere

- (e) elsewhere,—the Local Government or such officer as the Local Government may, by notification in the local official Gazette, appoint in this behalf.
- (2) "High Court" means the highest Civil Court of appeal in any local area.

Power to certain authorities to make rules for disposal of documents.

- 3. (1) The authorities hereinafter specified may, from time to time, make rules for the disposal, by destruction or otherwise, of such documents as are, in the opinion of the authority making the rules, not of sufficient public value to justify their preservation.
 - (2) The authorities shall be—
 - (a) in the case of documents in the possession or custody of a High Court or of the Courts of Civil or Criminal jurisdiction subordinate thereto,—the High Court;
 - (b) in the case of documents in the possession or custody of Revenue Courts and officers,—the Chief Controlling Revenue-authority; and
 - (c) in the case of documents in the possession or custody of any other public officer,—the Local Government or any officer specially authorised in that behalf by the Local Government.
- (3) Rules made under this section by the High Court of Judicature at Fort William in Bengal shall be subject to the previous approval of the Governor General in Council, and rules made by any other High Court, or by a Chief Controlling Revenue-authority or by an officer specially authorized in that behalf by a Local Government, shall be subject to the previous approval of the Local Government.

Validation of former rules for disposal of documents.

4. All rules and orders directing or authorising the destruction or other disposal of documents in the possession or custody of any public officer, heretofore made by a Local Government, or with the approval of the Local Government by any authority not empowered to make such rules under the Destruction of 111 of 1879. Records Act, 1879, shall be deemed to have had the

force

OF 1917.] Destruction of Records.

force of law from the date on which they were made, and all such rules and orders now in force shall continue to have the force of law until they are superseded by rules made under this Act.

- 5. Nothing in this Act shall be deemed to author-saving of ize the destruction of any document which, under the certain docuprovisions of any law for the time being in force, is to be kept and maintained.
- 6. The enactments mentioned in the Schedule are Repeals. hereby repealed to the extent specified in the fourth column thereof.

THE SCHEDULE.

REPEAL OF ENACTMENTS.

(See section 6.)

1	2	3	4.
Year.	Number.	Short title.	Extent of repear.
1879	III	The Destruction of Records Act, 1879.	The whole.
1908	XVI	The Indian Registration Act, 1103.	The words "and also for the destruction of such books, papers and docu- ments as need no longer be kept" in clause (a) of sub-section (1) of section 69.
1913	II	The Official Trustees Act, 1913.	Clause (ee) of sub-section (2) of section 30.
, ;	III	The Administrator- General's Act, 1913.	Clause (ff) of sub section (2) of section 50.

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ACT No. VI of 1917.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 7th March, 1917.).

An Act further to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

- 1. (1) This Act may be called the Indian Tariff short title and retrospective effect.

 (Amendment) Act, 1917.
- (2) It shall be deemed to have come into force on the first day of March, 1917, and any sums due on account of new duties leviable thereunder, or of any deficiency between the duties which have been paid and the duties which are leviable thereunder, shall be deemed to be duties short levied within the meaning remains of section 39 of the Sea Customs Act, 1878, and that Act shall apply accordingly.
- as subsequently amended (hereinafter called the said II of Act Act)—

 2. In Schedule II of the Indian Tariff Act, 1894, Amendment of Schedule as subsequently amended (hereinafter called the said II of Act VIII of 1894.
 - (i) For item 50 the following shall be substituted, namely:—

"50 SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	Ad valorem .	10 per cent,"
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- (ii) Item 51 is hereby repealed.
- (iii) For item 107 the following shall be substituted, namely:—

YARNS

Indian Tariff (Amendment). [ACT VI OF 1917.]

YARNS AND TEXTILE FABRICS.

YARNS AND TEXTILE FABRICS, that is to say :-Cotton piece-goods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified; Flax twist and yarn, and manufactures of flax; Haberdashery and millinery; Hemp manufactures; Hosiery; Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (see No. 24); Silk yarn, noils and warps, silk thread, silk piecegoods and other manufactures of silk: Woollen yarn, knitting wool and other manufactures of wool including felt; All other sorts of yarns and textile fabrics not

Amendment of Schedule III of Act VIII of 1894.

- 3. In Schedule III of the said Act—
- (i) For item 1 the following shall be substituted, namely:—

otherwise specified."

"1	RAW JUTE-					Rs.	A.
	(1) Cuttings	Bale of	400	lbs		1	4
	(2) All other descriptions	.j 99	,,	,,	•	4	8"

(ii) For item 2 the following shall be substituted, namely:—

			Rs. A. 2.
* 2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	20 0 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	99	32 0 0"

ACT No. VII of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 7th March, *1917.*\

An Act further to amend the Indian Income-tax Act. 1886.

II of 1886.

THEREAS it is expedient further to amend the VV Indian Income-tax Act, 1886; It is hereby enacted as follows:—

- 1. This Act may be called the Indian Income-Short title. tax (Amendment) Act, 1917.
- 2. After section 14 of the Indian Income-tax Act, Insertion of 1886 (hereinafter called the said Act), the following new section 14A in Act II of 1886. section shall be inserted, namely:— II of 1886.

- "14A. (1) In the case of any person whose in-Notices to come is, in the Collector's opinion, not less than one incomes of thousand rupees, the Collector may cause a notice to not less than be served upon him requiring him to furnish, within rupees. such period as may be specified in the notice, a return in the prescribed form setting forth (along with such other particulars as may be provided for in the notice) the income accruing to such person during the year ending on the day on which his accounts have been last made up or, if his accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then the income accruing to him during the year ending on the said 31st day of March.
- (2) A person making a return required by subsection (1) shall add at the foot thereof a declaration that the income shown in the return is truly estimated on each of the sources therein mentioned, that it has

1

Indian Income-tax (Amendment). [ACT VII OF 1917.]

has actually accrued within the period therein stated, and that the person making the return has no other source of income."

New section 18 substituted in Act II of 1886. 3. For section 18 of the said Act, the following section shall be substituted, namely:—

Power to modify ordinary procedure. "18. The Collector may include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and may serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list."

Amendment of section 25 of Act II of 1886.

- 4. In section 25 (1) of the said Act after the words "under Part IV may," the following shall be inserted, namely:—
- "unless he has knowingly and wilfully failed to comply with the requirements of any notice served upon him under section 14A."

Amendment of section 34 of Act II of 1886.

- 5. After clause (c) of sub-section (1) of section 34 of the said Act, the following shall be inserted, namely:—
- " (d) to furnish within the specified period a return required of him under section 14Λ ."

Amendment of section 35 of Act II of 1886.

6. In section 35 of the said Act, for the words and figures "mentioned in section 18, sub-section (2)," the words and figures "required under section 14A, sub-section (2)" shall be substituted.

Amendment of section 50A of Act II of 1886.

7. In section 50A of the said Act the letters and figures "18 (1) (a), (b), (c)" are hereby repealed.

ACT No. VIII of 1917.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 7th March, 1917.)

An Act to impose a tax on income in addition.
to that imposed by the Indian Income-tax
Act, 1886.

WHEREAS it is expedient to impose a tax on income in addition to that imposed by the Indian Income-tax Act, 1886; It is hereby enacted as follows:—

- 1. (1) This Act may be called the Super-tax Act, short title, extent and commence.
- (2) It extends to the whole of British India, and ment. applies also within the dominions of Princes and States in India in alliance with His Majesty to British subjects in those dominions who are in the service of the Government of India, or of a local authority established in the exercise of the powers conferred on the Governor General in Council in that behalf; and
- (3) It shall come into force on the first day of April, 1917.
- 2. (1) In this Act, unless there is anything Definitions. repugnant in the subject or context,—
- prescribed " means prescribed by rules made under this Act;
- "previous year" means the year ending on the 31st day of March in the year immediately preceding that in which the assessment is to be made, or, if the accounts of a person or company have been made up

in

in the year immediately preceding that in which the assessment is to be made, then, at the option of such person or company, the year ending on the day on which his or its accounts have been so made up:

Provided that, if this option has once been exercised by a person or company, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such person or company, except with the consent of the Collector and upon such conditions as he may think fit.

"principal Act" means the Indian Income-tax 11 of 1885. Act, 1886;

- "super-tax" means a tax imposed by this Act;
- "taxable income" means so much of the total income of any person or company as is in excess of rupees fifty thousand;
- "total income" means the income accruing in the previous year from all sources except—
 - (a) from the sources specified in section 5 (1) (a), (b), (c), (e), (g) and (h) of the principal Act; and
 - (b) in the case of a Hindu undivided family, so much of the joint income of such family as has been actually expended or paid for the maintenance or other expenses of any member of such family or paid or finally allotted to any such member;
 - (c) in the case of a firm, so much of the income of the firm as has been paid or finally allotted to any of the members of the firm; and
 - (d) in the case of a company, so much of the income of the company as has been paid or declared for payment by way of dividends or otherwise to any of its members:

Provided that nothing in clause (b), (c) or (d) of this definition shall be deemed to exempt from super-tax any income therein referred to when received

received by any member of such family, firm or company.

- (2) Words and expressions used in this Act and defined in the principal Act and not hereinbefore defined shall be deemed to have the meanings respectively attributed to them by that Act.
- 3. In addition to the tax imposed by section 4 of Incomes the principal Act, there shall be charged and recovered super-tax and paid in the year beginning with the 1st day and rate thereof. of April, 1917, and in each subsequent year to the credit of the Government of India, or as the Governor General in Council may direct, by every person subject to this Act and by every company, a super-tax upon the taxable income of such person or company computed at the rate specified in the Schedule.

4. The Collector shall, from time to time, deter-Collector to mine what persons and companies are chargeable-with persons the super-tax, and the amount at which every person chargeable. chargeable shall be assessed:

Provided that, in determining the amount at which a Hindu undivided family, firm or company shall be assessed, the Collector shall allow a deduction from the taxable income of such family, firm or company, of one-tenth of the income from all sources liable to taxation under the principal Act, of such family, firm or company.

- 5. (1) In the case of a person or company whose Power to call total income is in the Collector's opinion of an for returns. amount chargeable with super-tax, the Collector. instead of or in addition to the notice referred to in section 14A. of the principal Act, may cause a notice to be served upon him or it requiring him or it to furnish, within such period as may be specified in the notice, a return in the prescribed form with a declaration annexed thereto to the same effect as that required to be annexed to a return under the said section, setting forth the total income in the previous year of such person or company, and such further particulars as may be provided for by such form.
- (2) Every notice issued under sub-section (1), and every return and declaration required by such notice,

notice, shall be deemed respectively to be a notice issued and a return and declaration required under section 14A of the principal Act, and the provisions of sections 34, 35 and 36 of that Act shall apply accordingly.

(3) Where a return is furnished in accordance with the terms of a notice under this section or under section 14A of the principal Act, the assessment to be made by the Collector shall be made after considering such return. If no such return is furnished, such assessment shall be made after such inquiries as the Collector thinks fit have been carried out.

Notice to persons chargeable with supertax.

- 6. In the case of a person or company who, in the Collector's opinion, is chargeable with super-tax, the Collector shall cause a notice to be served on him or it stating the following particulars, namely:—
 - (a) his or its name and the source or sources of the income in respect of which he or it is chargeable;
 - (b) the year or portion of the year for which the tax is to be paid;
 - (c) the place or places, district or districts where the income accrues;
 - (d) the amount to be paid; and
 - (e) the places where and the person to whom the amount is to be paid:

and requiring him or it to pay within sixty days from the date specified in the notice the amount stated therein as payable by him or it, or to apply to the Collector within thirty days from that date to have the assessment reduced or cancelled:

Provided that, if in accordance with any rules made under this Act super-tax is payable in any case by instalments, the notice shall specify the date on which each instalment falls due, and shall require him or it to pay such instalment within the prescribed period from that date, or to apply as aforesaid to the Collector within thirty days of the date on which the first instalment falls due.

- 7. Every amount specified as payable in a notice Time and served under section 6 shall be paid within the time, payment. at the place and to the person mentioned in the notice.
 - 8. Subject to the provisions of this Act—

Application of provisions

- (a) the provisions of sections 20 to 24 of the of Act II of 1886. principal Act shall apply in the case of super-tax as if that tax were income-tax chargeable under Part IV of the principal Act:
- (b) the provisions of Chapter IV of the principal Act shall apply to the revision of assessment to super-tax as if that tax were income-tax chargeable under Part IV of the principal Act:
 - Provided that the time within which the petition referred to in section 25 (2) of the principal Act shall ordinarily be presented shall be the period specified in the notice served under section 6 of this Act, and that the form of the petition shall be modified in such manner as may be necessary to adapt it for the purposes of this Act; and
 - (c) the provisions of Chapter V of the principal Act and of sections 32, 37 and 39 to 50A of the principal Act shall, as far as may be, apply, in regard to the matters mentioned therein, in the case of the supertax as if that tax were income-tax chargeable under the principal Act.
- 9. (1) The Governor General in Council may Rule-making make rules consistent with this Act for ascertaining power. and determining the taxable income of any person or company thereunder, for preventing disclosure of particulars contained in documents delivered or produced with respect to such assessments, for prescribing the procedure that is to be followed on applications for refund of super-tax, for providing for the payment of that tax by instalments, and generally for carrying

Super-tax. [ACT VIII OF 1917.]

out the purposes of this Act, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) In making a rule for preventing the disclosure of any particulars referred to in sub-section (1), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code:

XLV of 1860,

Provided that a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(3) Rules made under this section shall be published in the official Gazette.

SCHEDULE

In respect-

- (1) of the first fifty thousand rupees of taxable incomeone anna in the rupee;
- (2) of the next fifty thousand rupees of taxable income—one and a half annas in the rupee;
- (3) of the next fifty thousand rupees of taxable incometwo annas in the rupee;
- (4) of the next fifty thousand rupees of taxable income—two and a half annas in the rupee;
- (5) of all taxable income over two lakhs of rupees—three annas in the rupee.

ACT No. IX of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 13th March, 1917.)

An Act to amend the Indian Bills of Exchange Act, 1916.

WHEREAS it is expedient to amend the Indian Bills of Exchange Act, 1916; It is hereby enacted as follows:—

- 1. (1) This Act may be called the Indian Bills Short title of Exchange (Amendment) Act, 1917.
- (2) It shall be in force during the continuance of the present war, and for a period of six months thereafter.
- 2. In section 2 of the Indian Bills of Exchange Amenament XIV of 1916. Act, 1916, before the word "payment", wherever of Act XIV that word occurs in the said section, the words of 1916. "acceptance or "shall be inserted.

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ACT No. X of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 21st March, 1917.)

An Act further to amend the Indian Army Act, 1911.

WHEREAS it is expedient further to amend the Indian Army Act, 1911; It is hereby VIII of 1911. enacted as follows:-

- 1. This Act may be called the Indian Army Short title. (Amendment) Act, 1917.
- 2. In section 52 of the Indian Army Act, 1911 Amendment of section 52 VIII of 1911. (hereinafter referred to as "the said Act"), after the of Act VIII words "in such manner," the words "and to such of 1911. extent" shall be inserted.
 - 3. After section 52 of the said Act, the following Insertion of section shall be inserted, namely:-

"52A. (1) In the case of all persons subject to Provision for this Act, being prisoners of war, whose pay and dependants of allowances have been forfeited under section 50, but war. in respect of whom a remission has been made under section 52, it shall be lawful, notwithstanding any provision in any enactment or any rule of law to the contrary, for proper provision to be made by the prescribed authorities out of such pay and allowances for any dependants of such persons, and any such remission shall in that case be deemed to apply only to the balance thereafter remaining of such pay and allowances.

(2) Any payments hitherto made to dependants by way of deductions from pay and allowances which, if this section had been in force, could have been validly made are hereby validated."

4. In

VIII of 1911.

Indian Army (Amendment). [ACT X OF 1917.]

Amendment of section 76 of Act VIII of 1911. 4. In section 76 of the said Act, in sub-section (1), the words "held by the Commanding Officer of a Corps or department" and sub-section (2), are hereby repealed.

Substitution of new section for section 112 of Act VIII of 1911.

- 5. For section 112 of the said Act, the following section shall be substituted, namely:—
- 112 of Act VIII of 1911 Pardons and remissions.
- "112. When any person subject to this Act has been convicted by a Court-martial of any offence, the Governor General in Council or the Commander-in-Chief in India or, in the case of a sentence which he could have confirmed or which did not require confirmation, the Officer Commanding the Army, Division or Independent Brigade in which such person at the time of his conviction was serving, or the prescribed officer may—
 - (1) pardon the person;
 - (2) mitigate or remit the punishment awarded, or commute such punishment for any less punishment or punishments mentioned in this Act;
 - (3) order the restoration to him of any service or other advantage forfeited under his sentence;
 - (4) re-admit him to the service when he has been dismissed therefrom:

Provided that a sentence of transportation shall not be commuted for a sentence of imprisonment for a term exceeding the term of transportation awarded by the Court."

Amendment of section 113 (2) of Act VIII of 1911.

- 6. In section 113 (2) of the said Act, the following sub-head shall be inserted, namely:—
- "(ii) the constitution of authorities to decide for what persons, to what amounts and in what manner, provision should be made for dependants under section 52A, and the due carrying out of such decisions."

ACT No. XI of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 21st March, 1917.)

An Act to consolidate the enactments amending, temporarily, the Indian Paper Currency Act, 1910.

II of 1910.

WHEREAS it is expedient to consolidate the enactments amending, temporarily, the Indian Paper Currency Act, 1910; It is hereby enacted as follows:—

- 1. (1) This Act may be called the Indian Paper short title Currency (Temporary Amendment) Act, 1917.
- (2) It shall be in force during the continuance of the present war, and for a period of six months thereafter.

II of 191**0.**

- 2. Section 22 of the Indian Paper Currency Act, Amendment 1910 (hereinafter called "the said Act"), shall be con-of the Indian strued as if for the words "one hundred and forty Paper millions" in that section, the words "two hundred 1910. millions" and for the words "forty millions" in the proviso to that section, the words "one hundred millions" were substituted.
- 3. Notwithstanding anything in sections 19 and special power 22 of the said Act, the Governor General in Council to issue currency may direct that currency notes shall be issued for an notes against additional amount, not exceeding at any time three British and the Treasury hundred millions of rupees, Fainst Treasury Bills, as Bills.

 40 Vict., c. 2. defined in the Treasury Bills Act, 1877, equivalent in value thereto and held by the Secretary of State for India in Council as a reserve to secure the payment of such notes or of other currency notes of like amount.

4. Notwithstanding

1

Indian Paper Currency [Act XI of 1917.] (Temporary Amendment.)

Power to include securities created by Government of India in reservo provided for by the said Act.

4. Notwithstanding anything to the contrary in the said Act, any securities created by the Government of India and issued to the Head Commissioner of Paper Currency shall, for the purposes of the said Act, be deemed to be securities purchased by the Governor General in Council, and the market-price, on the day such securities are issued to the Head Commissioner of Paper Currency, of similar securities shall be deemed to be the price at which the securities so were purchased; and all references created securities so purchased, wherever occurring in the said Act, shall be deemed also to refer to securities so created, and all references to sums expended in such purchases or to prices paid therefor shall be deemed. in the case of securities so created, to refer to such market-price, and the said Act shall be construed accordingly.

Repeal of Act V of 1915, Act IX of 1916, and Ordinance VII of 1916. 5. The Indian Paper Currency (Temporary Amendment) Act, 1915, the Indian Paper Currency V of 1915. (Temporary Amendment) Act, 1916, and the Second IX of 1916. Indian Paper Currency (Further Amendment) Ordi- vii of 1916. nance, 1916, are hereby repealed.

ACT No. XIII of 1917.

Passed by the Indian Legislative Council.

(Received the assent of the Governor General on the 21st March, 1917.)

An Act to impose a tax on goods carried by railway or inland steam-vessel.

THEREAS it is expedient to impose a tax on goods carried by railway or inland steamvessel; It is hereby enacted as follows:—

1. (1) This Act may be called the Freight (Rail- Short title, way and Inland Steam-vessel) Tax Act, 1917.

and commencement.

- (2) It shall come into force on the first day of April, 1917.
 - 2. In this Act—

Definitions.

of tax on

or inland

goods carried by railway

steam-vessel

the expression "administration" and the expression "inland steam-vessel" have the meanings respectively attributed to them by the Indian Railways Act, 1890, and the Inland Steam-vessels Act, 1917;

IX of 1890. I of 1917.

'dule I.

- "prescribed" means prescribed by rules made under this Act:
- "vessel" means anything made for the conveyance by water of human beings or of property.
- 3. (1) Subject to the provisions of this Act, there Imposition shall be levied and collected on goods carried by—

(a) any railway in British India, or

(b) any inland steam-vessel in British India, a tax at the rate specified in that behalf in Sche-

Explanation: goods carried on a vessel towed by an inland steam-vessel shall, for the purposes of this Act, be deemed to be goods carried by the inland steam-vessel.

(2) The

Freight (Railway and Inland [Acr XIII Steam-vessel) Tax.

- (2) The tax imposed by sub-section (1) shall be collected by means of a surcharge on freight, by the administration of the railway or the owner of the inland steam-vessel by which the goods are carried, and shall be paid to the prescribed authority in the prescribed manner within the prescribed time, after making such deduction as may be prescribed to meet any expenses incurred in connection with the collection of the tax.
- (3) The owner of every inland steam-vessel referred to in sub-section (1) shall prepare and deliver, or cause to be prepared and delivered, to the prescribed authority, each quarter, a return in the prescribed form, of all goods carried by such vessel in respect of which the tax imposed by that sub-section is payable, and shall subscribe, at the foot of such return, a declaration of the truth thereof:

Provided that where goods are deemed to be carried by an inland steam-vessel, the owner of the towed vessel shall, if so required by the owner of the inland steam-vessel, certify the particulars of the goods carried on the towed vessel, and shall subscribe at the foot of the certificate a declaration of the truth thereof, and in that case the owner of the inland steam-vessel may incorporate all or any of such particulars in his return, and shall only be bound in respect of such particulars to subscribe to his return a declaration that they are true to the best of his knowledge and belief.

(4) Every such return shall be delivered to the prescribed authority within thirty days after the end of the quarter to which it relates

of the quarter to which it relates.

Rule-making power.

4. (1) The Governor General in Council may, by notification in the Gazette of India, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Governor

General in Council may make rules—

(a) regulating the collection of the tax imposed by this Act, and providing for the authority to which, and the time and manner in which, such tax shall be paid,

(b) prescribing

or 1917.] Freight (Railway and Inland Steam-vessel) Tax.

- (b) prescribing the form of the returns required by this Act, and the particulars to be contained therein, and the manner in which the same is to be verified,
- (c) prescribing any other method than actual weighment for ascertaining the amount of the tax imposed by this Act, and
- (d) providing for any other matter which by this Act is to be prescribed.
- (3) In making any rule under this section, the Governor General in Council may direct that a breach of it shall be punishable with fine which may extend to five hundred rupees.
- 5. The offences mentioned in column 1 of Sche-Offences. dule II shall be punishable to the extent mentioned in column 2 thereof with reference to such offences respectively.
- 6. The Governor General in Council may, by Power to notification in the Gazette of India, exempt, either exempt. in whole or in part, and either absolutely or subject to such conditions as he may prescribe, any goods or class of goods from the tax imposed under this Act.

SCHEDULE I.

[See section 3.]

1	2	3
Goods.	. Unit.	Rate.
Coal, coke, and firewood .	Per Indian maund of 827 lbs. avoirdupois weight.	One pie.
All other goods	Per Indian maund of 823 lbs. avoirdupois weight.	Two pies.

Freight (Railway and [ACT XIII OF 1917.] Inland Steam-vessel) Tax.

SCHEDULE IL

[See section 5.]

1	2
(1) Omitting to make any return or certificate referred to in section 3 (3) or refusing to sign or complete the same.	Fine not exceeding one thousand rupees.
(2) Making and delivering any such return or certificate containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in section 177 of the Indian XLV of 1880. Penal Code for furnishing false information to a public servant.

ACT NO. XIV OF 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 21st March, 1917.)

An Act to amend the Prevention of Cruelty to Animals Act, 1890.

XI of 1890

WHEREAS it is expedient to amend the Prevention of Cruelty to Animals Act, 1890; It is hereby enacted as follows:—

- 1. This Act may be called the Prevention of Short title. Cruelty to Animals (Amendment) Act, 1917.
- 2. After section 5 of the Prevention of Cruelty Insertion of XI of 1890. to Animals Act, 1890 (hereinafter referred to as the new sections said Act), the following sections shall be inserted, in Act XI of namely:—
 - "5A. If any person has in his possession the renalty for skin of a goat, and has reason to believe that the goat being in possession of has been killed in an unnecessarily cruel manner, he the skin of a shall be punished with fine which may extend to one goat killed with unneceshundred rupees, or with imprisonment which may sary cruelty. extend to three months, or with both, and the skin shall be confiscated.
 - 5B. If any person is charged with the offence of Presumptions killing a goat contrary to the provisions of section 5, as to possessor with an offence punishable under section 5A, and skin of a goat it is proved that such person had in his possession, at the time the offence was alleged to have been committed, the skin of a goat with any part of the skin of the head attached thereto, it shall be presumed, until the contrary be proved, that such goat was killed in an unnecessarily cruel manner, and that the person in possession of such skin had reason so to believe."
 - 3. After section 7 of the said Act, the following Insertion of section shall be inserted, namely:—

 7A in Act
 77A. If XI of 1890.

Prevention of Cruelty to Animals [ACT XIV OF 1917.] (Amendment).

Special power of search and seizure in respect of certain offences.

"7A. If a police-officer, not below the rank of sub-inspector, has reason to believe that an offence under section 5, in respect of a goat, is being or is about to be, or has been, committed in any place, or that any person has in his possession the skin of a goat with any part of the skin of the head attached thereto, he may enter and search such place or any place in which he has reason to believe any such skin to be, and may seize any such skin and any article or thing used or intended to be used in the commission of such offence."

Amendment Act XI of 1890.

4. In sub-section (2) of section 8 of the said Act of section 8 of after the words and figure "under sub-section (1)," the words, figure and letter "or under section 7A" shall be added:

ACT No. XV of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 13th September, 1917.)

An Act further to amend the Indian Registration Act, 1908.

XVI of 1908.

WHEREAS it is expedient further to amend the Indian Registration Act, 1908; It is hereby enacted as follows:—

- 1. This Act may be called the Indian Registration short title. (Amendment) Act, 1917.
- 2. After section 23 of the Indian Registration Insertion of XVI of 1908. Act, 1908, the following section shall be inserted, namely:—

 XVI of 1908.
 - "23A. Notwithstanding anything to the contrary Re-registracontained in this Act, if in any case a document tion of certain requiring registration has been accepted for registration by a Registrar or Sub-Registrar from a person not duly empowered to present the same, and has been registered, any person claiming under such document may, within four months from his first becoming aware that the registration of such document is invalid, present such document or cause the same to be presented, in accordance with the provisions of Part VI for re-registration in the office of the Registrar of the district in which the document was originally registered; and upon the Registrar being satisfied that the document was so accepted for registration from a person not duly empowered to present the same, he shall proceed to the re-registration of the document as if it had not been previously registered, and as if such presentation for re-registration was a presentation for registration made within the time allowed therefor under Part IV, and all the provisions of this

Act,

Indian Registration (Amendment). [ACT XV OF 1917.]

Act, as to registration of documents, shall apply to such re-registration; and such document, if duly re-registered in accordance with the provisions of this section, shall be deemed to have been duly registered for all purposes from the date of its original registration:

Provided that, within three months from the twelfth day of September, 1917, any person claiming under a document to which this section applies may present the same or cause the same to be presented for re-registration in accordance with this section, whatever may have been the time when he first became aware that the registration of the document was invalid."

ACT XXIII OF 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 27th September, 1917.)

An Act further to amend the Presidency Small Cause Courts Act, 1882.

XV of 1882.

WHEREAS it is expedient further to amend the Presidency Small Cause Courts Act, 1882; It is hereby enacted as follows:—

- 1. This Act may be called the Presidency Small Short title. Cause Courts (Amendment) Act, 1917.
- 2. For the provisos in section 7 of the Presidency Amendment Swof 1882. Small Cause Courts Act, 1882, the following shall be substituted, namely:—

 2. For the provisos in section 7 of the Presidency Amendment of section 7. Act XV of 1882.

"Provided that-

- (1) no person shall be appointed to be Chief Judge of a Small Cause Court unless he is—
 - (a) an advocate of a High Court of Judicature established under the Indian High Courts Act, 1861, or the Government of India Act, 1915, or
 - (b) a vakil or attorney of one of the said High Courts;
- (2) no person shall be appointed to be a Judge of a Small Cause Court unless he is—
 - (a) an advocate, vakil or attorney of one of the said High Courts, or
 - (b) a Judge of a Court of Civil Judicature of not less than 5 years' standing; and
- (3) of the persons so appointed to be Judges, including the Chief Judge, not less than one-third shall be advocates of one of the said High Courts."

24 & 25 Vict., c. 104. 5 & 6 Geo. 5, c. 61. CALCUTTA
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ACT XXIV of 1917.

[Passed by the Indian Legislative Council.]

(Received the assent of the Governor General on the 27th September, 1917.)

An Act to amend certain enactments and to repeal certain other enactments.

WHEREAS it is expedient that certain formal amendments should be made in the enactments specified in the First Schedule;

AND WHEREAS it is also expedient that certain enactments specified in the Second Schedule, which have ceased to be in force otherwise than by express specific repeal, or have become unnecessary, should be expressly and specifically repealed; It is hereby enacted as follows:—

- 1. This Act may be called the Repealing and Short title. Amending Act, 1917.
- 2. The enactments specified in the First Schedule Amendment are hereby amended to the extent and in the manner enactments. mentioned in the fourth column thereof.
- 3. The enactments specified in the Second Schedule Repeal of are hereby repealed to the extent mentioned, in the actments. fourth column thereof.
- 4. The repeal by this Act of any enactment shall Savings. not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued, or incurred or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor

Repedling and [ACT XXIV OF 1917.] Amending.

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

AMENDMENTS.

(See section 2.)

1	.2	3	4
Year.	No.	Short title.	_ Amendments.
1870	VII	The Court-fees Act, 1870.	In section 2, clause (a), after the words "St. George," the words "the Presidency of Fort William in Bengal" shall be inserted; and for the word "Bengal," the words "Bihar and Orissa" shall be substituted. In section 3, for the words "Statute 24 & 25 Victoria, Chapter 104, section 15" the following shall be substituted, namely:—
1872	IX	The Indian Contract Act, 1872.	"Section 15 of the Indian High Courts Act, 1861, or section 107 of the Govern- ment of India Act, 1915." In section 133, after the word "principal" the word "debtor" shall be inserted.

Repealing and [ACT XXIV OF 1917.] Amending.

THE FIRST SCHEDULE-contd.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1897	X	The General Clauses Act, 1897.	In section 3, to each of clauses (3a), (5), (5a), (6), (8a), (8b), (30), (44a), (46) and (55a), the following shall be added, namely:— "or the Government of India Act, 1915." In section 5, for sub-section (2), the following shall be substituted, namely:— "(2) Where any Act of the Government of Soft the Government of India Act, 1915, for the signification of His Majesty's pleasure thereon, then, if no later date is expressed, it shall come into operation, if assented to by His Majesty, on the day on which that assent is duly notified." To section 30, the following shall be added, namely:— "or section 72 of the Government of India Act, 1915."
1908	v	The Code of Civil Procedure, 1908.	In section 127, for the word "sanctioned" the word approved" shall be substituted. In section 130, for the word "sanction" the word approval" shall be substituted.
1912	VI	The Indian Life Assurance Companies Act, 1912.	In section 28, for the words "publish in the Gazette of India and cause to be published in the local official Gazette of the Province in which the life assurance company has its principal place of business" the following shall be substituted, namely:—"cause to be published in such manner as he may direct, a summary of."

Repealing and [ACT XXIV OF 1917.] Amending.

THE FIRST SCHEDULE-concld.

AMENDMENTS.

(See section 2).

1	2	3	4
Year.	No.	Short title.	Amendments.
1912	VI	The Indian Life Assurance Companies Act, 1912.	And in the same section after the words "the preceding year" the words "by every life assurance company" shall be inserted and for the words "such accounts, balance sheets, abstracts, statements or other documents" the words "such summary" shall be substituted.

Regulation by the Governor General in Council.

1916	I	The Arakan Hill District Laws Regulation, 1916.	In Schedule 1, Part I, for the words "The Indian Airships Act, 1911" the words "The Indian Aircraft Act, 1911" shall be substituted.
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THE SECOND SCHEDULE.

REPEALS.

(See section 3.)

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
1872	IX	The Indian Contract Act, 1872.	The second Illustration to section 21.

Regulation by the Governor General in Council.

1898	IV	The Peshawar Canals	The whole Regulation, with
1		Regulation, 1893.	effect from the 19th day of February, 1907.
-		•	