

Dhananjayrao Gadgil L

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THE COCHIN EXCISE MANUAL

VOLUME I.

CONTAINING THE

COCHIN ABKARI, OPIUM, TOBACCO
AND SALT REGULATIONS.

TOGETHER WITH THE COCHIN PORTS REGULATION, THE JUVENILE
SMOKING REGULATION, THE NOTARIES PUBLIC REGULATION
AND THE PASSPORT REGULATION

AND THE

NOTIFICATIONS ISSUED THEREUNDER



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Errata Slip.

<i>Page.</i>	<i>Line.</i>	<i>For.</i>	<i>Read.</i>
3	32	Consisting or containing of alcohol	Consisting of or containing alcohol
45	27	limits	limit
48	15	Fron	From
49	35	defenite	definite
51	14	salt	sort
52	34	which	whose
112	14	that	than
209	last line	216	213
210	14	216	214

Page 7. In line 12 between the words 'officers' and 'above' add 'of and'.

THE COCHIN EXCISE MANUAL

VOLUME I

Part I

COCHIN ABKARI REGULATION I OF 1077
(As amended by Regulations V of 1091 and III of 1106.)

Passed by His Highness The Raja
on the 5th day of August 1902.
31st day of Karkadagam 1077.

*(A Regulation to consolidate and amend the Abkari Law
in the Cochin State.)*

Whereas it is expedient to consolidate and amend the law relating to the import, export, transport, manufacture, sale and possession of intoxicating liquor and of intoxicating drugs in the Cochin State; it is enacted as follows:—

I.—Preliminary and Definitions.

1. This Regulation may be cited as "the Cochin Abkari
Short title. Regulation of 1077."

Extent. It extends to the whole of the Cochin State.

And it shall come into force in any Taluk or other local
area within the said State to such extent
Commencement. and from such date as the Diwan, by Notifi-
cation, shall direct.

Note.—All the provisions of the Regulation are now in force throughout the Cochin State.

(Vide Diwan's Notification No. 70, dated 12th Medam 1106, page 39)

2. From the date on which this Regulation comes into
force in any Taluk or other local area, the
Repeal of enactments. enactments mentioned in the schedule here-
to annexed shall be repealed to the extent

specified in the third column of the said schedule: and all privileges with regard to Abkari Revenue, granted and enjoyed under any Theettooram or Proclamation or otherwise, shall be extinguished:

Provided that all licenses granted under any of the said enactments in force on the date on which the Regulation comes into force in any local area shall continue in force for the periods for which the same have been respectively granted, subject to the provisions of the enactments under which such licenses were granted:

Provided further that the said repeal shall not affect any act done, or any offence committed, or any proceedings commenced, or any claim which has arisen or any penalty which has been incurred, before this Regulation comes into force.

3. In this Regulation, unless there be something repugnant in the subject or context,—
Interpretation.

(1) "Abkari Revenue" means revenue derived or derivable from any duty, fee, tax, fine or confiscation imposed or ordered under the provisions of this Regulation, or of any other law for the time being in force relating to liquor or intoxicating drugs.

(2) "Abkari Officer" means the ^a[Commissioner of Excise]^a or any officer or other person lawfully appointed or invested with powers under Sections 4 or 5

Note.—(1) All officers of and above the rank of Sub-Inspectors (except the Deputy Superintendent of Sea Customs, Malipuram and his Assistant) and all menials of the Excise Department have been appointed "Abkari Officers" for purposes of sections 34, 35, 38, 39, 53, 59, 62 and 72 of the Regulation and all officers of and above the rank of Sub-Inspectors (except the Deputy Superintendent and his Assistant) for purposes of sections 31 and 32 also.

(*Vide Diwan's Notification No. 7, dated 6th Chingam 1107, pages 40—42.*)

(2) In criminal appeal No. 25 of 1101, the Cochin Chief Court held that the Confessional Statement made by an accused to an Abkari Inspector is not inadmissible in evidence and that such a confession is not excluded by law. *Vide also Chief Court decision in Criminal appeal No. 11 of 1087. (Circular No. 16/01 and Salt Sheets of 1087.)*

(3) In criminal revision cases Nos. 278 and 279 of 1891, the Madras High Court held that Abkari Officers do not fall within the definition of

[a—a] Substituted by Regulation III of 1106, for the word "Superintendent of Abkari Revenue."

"Police" in Section 1 Act XXIV of 1859, and the statements made to them by accused persons are, therefore, not excluded from evidence.

(Madras Excise Manual).

(4) In criminal appeal No. 420 of 1926 the Oudh Chief Court held that when a confession is made by an accused, while he is not in Police custody, to a respectable and reliable person and the confession is not obtained as a result of duress or undue influence, it is very reliable and valuable evidence against him, and that upon this confession alone he can be found guilty.

(Circular No. 1/03.)

(3) ^a[Commissioner]^a means the officer appointed by the ^a[Commissioner.]^a Diwan under Section 4, clause (a).

(4) "Peishkar" means the Peishkar of a Division and includes an acting Peishkar or any officer placed by the Diwan in temporary charge.

(5) "Diwan" includes an Acting or Officiating Diwan.

(6) "Abkari Inspector" means an officer appointed "Abkari Inspector." under Section 4, clause (d).

(7) "Imprisonment" means imprisonment of either description as defined in the Cochin Penal Code.

(8) "Toddy" means fermented or unfermented juice drawn from a cocoanut, palmyra, date, or any other kind of palm tree.

(9) "Spirits" means any liquor containing alcohol and obtained by distillation ^b[whether it is denatured or not.] ^b

^b[*Explanation.*—'Denatured' means subject to a process prescribed by the Madras Government by Notification for the purpose of rendering unfit for human consumption.]^b

(10) "Liquor" includes spirits of wine, methylated spirits, spirits, wine, toddy, beer, and all liquid consisting or containing of alcohol.

(11) "Beer" includes ale, stout, porter and all other fermented liquors usually made from malt.

[a-a] Substituted by Regulation III of 1906, for the word "Superintendent."

[b-b] Inserted by Regulation V of 1901.

(12) "Country Liquor" means liquor manufactured in the Cochin State on which duty of excise "Country liquor." has not been levied or is not leviable under this Regulation at the full rates of duty chargeable on liquor imported into the Cochin State from foreign countries by sea.

(13) "Foreign Liquor" includes all liquor other than "Foreign liquor." country liquor:

Provided that in any case in which doubt may arise, the Diwan may declare by Notification what, for the purposes of this Regulation shall be deemed to be "Country Liquor" and what "Foreign Liquor."

(14) "Intoxicating drug" includes ganja, bhang, and every preparation and admixture of the "Intoxicating drug." same, and every intoxicating drink or substance prepared from any part of the hemp plant (*Cannabis Sativa or Indica*)^a or the coca plant (*Erythroxylon Coca*),² from grain or from other material and not included in the term "liquor," but does not include opium or anything included within the meaning of that word as defined in the Cochin Opium Regulation of 1076.

(15) "Sale" or "Selling" includes any transfer otherwise than by way of gift. "Sale" or "selling."

Note.—(1) The supply of liquor by a club to its members does not constitute a sale within the meaning of the definition where the club is of the ordinary kind and not of a proprietary character.

(Madras Excise Manual.)

(2) In criminal revision case No. 159 of 1887, the Madras High Court held that the giving of toddy as remuneration for watching trees amounts to a "Sale."

(Madras Excise Manual.)

(3) In criminal appeal No. 475 of 1927, the Madras High Court held that a sale is complete as soon as the price is paid for or agreed to be paid for ascertained goods and that it is not necessary for a completed sale that there should be an actual delivery of the thing sold.

(Vide Circular No. 4/1103.)

(16) "Import" means to bring into the Cochin State "Import" from sea or from foreign territory.

(17) "Export" means to take out of the Cochin State to "Export." sea or to foreign territory.

[a—a] Inserted by Regulation V of 1091.

(18) "Transport" means to move from one place to another within the Cochin State.

^a[(18-A.) "Cultivation" includes the tending or protecting of a plant during growth and does not necessarily imply raising it from the seed.]^a

(19) "Manufacture" includes every process, whether natural or artificial, by which any fermented, spirituous, or intoxicating liquor or intoxicating drug is produced ^b[prepared or blended] ^b and also redistillation and every process for the rectification of liquor.

Note.—The mixing of sweet toddy with fermented toddy causes the former to ferment and the product is a fermented liquor. The process by which this is brought about, therefore, amounts to "manufacture" as defined in the Regulation. (Madras Excise Manual.)

^a [(19-A.) "Bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale, whether any process of manufacture be employed or not, and includes rebottling.]^a

(20) "Rectification" includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith.

(21) "Place" includes also a house, building, shop, tent and vessel.

^a [(21-A.) "Police Station" includes any place which the Diwan may, by Notification, declare to be a Police Station for the purposes of this Regulation.]^a

(22) "Tap" means to prepare or manipulate the spathe or other part of any toddy producing tree with the object of extracting toddy therefrom. The attaching of pots is not necessary to constitute the act.

II.—Establishment and Control.

4. The Diwan, from time to time, by Notification applicable to any taluk or other local area in which this Regulation is in force, may :—

[a—a] Inserted by Regulation V of 1091.

[b—b] Substituted by Regulation V of 1091 for the words " or prepared".

(a) appoint an officer, who shall be styled the ^a[Com-
The Diwan may missioner of Excise]^a and who shall,
appoint an officer to control the adminis- subject to the general control of the Diwan,
tration of the Abkari have charge of the administration of the
Department. Abkari Department and the collection of
Abkari Revenue or of both ;

Note.—The Commissioner of Excise has been appointed to control the administration of the Abkari Department and the collection of Abkari Revenue. (*Vide Diwan's Notification No. 7, dated 6th Chingam 1107, pages 40—42.*)

(b) appoint any person other than the ^a[Commissioner of
May appoint any Excise]^a to exercise all or any of the
person other than the powers and to perform all or any of the
^b[Commissioner]^b duties of the ^a[Commissioner of Excise]^a
to perform all or any subject to the control of the Diwan ;
of his duties.

Note.—For appointments under this clause—(*Vide Clause B of Diwan's Notification No. 7, dated 6th Chingam 1107, pages 40—42.*)

(c) withdraw from the ^b[Commissioner]^b or other officer
appointed under clause (a) or clause (b)
any or all of his powers in respect of the
Abkari Revenue ;
May withdraw Ab-
kari powers from
a[Commissioner]^a or
other officer appoint-
ed under clause (a)
or clause (b).

(d) appoint officers to perform the acts and duties men-
May appoint offi- tioned in Sections 40 to 53 inclusive of
cers to take action this Regulation ;
under sections 40 to
53.

Note.—For appointments under this clause—(*Vide clause C of Diwan's Notification No 7, dated 6th Chingam 1107, pages 40—42.*)

(e) appoint subordinate officers of such classes and with
such designations, powers and duties under
this Regulation as the Diwan may think
fit ;
and subordinate
officers.

Note.—For appointments under this clause—(*Vide clause D of Diwan's Notification No. 7, dated 6th Chingam 1107, pages 40—42.*)

[a—a] Substituted by Regulation III of 1106 for the words " Superintendent of Abkari Revenue".

[b—b] Substituted by Regulation III of 1106 for the word " Superin-
tendent".

(f) order that all or any of the powers and duties assigned to any officers under clauses (d), and (e) of this section shall be exercised and performed by any Sirkar officer or any person.

May appoint any Sirkar officer or persons to act as above.

5. The Diwan may, from time to time, make rules prescribing the powers and duties under this Regulation to be exercised and performed by the Abkari officers of the several classes.

Rules for the guidance of Abkari officers.

Note.—The Diwan has empowered all officers of the Excise Department of and above the rank of Sub-Inspectors to call upon manufacturers and vendors of any liquor or intoxicating drugs to measure out, weigh or test the quality of such liquor or intoxicating drugs and all officers above the rank of Inspectors to destroy all toddy found unfit for consumption.

(*Vide Diwan's Notification No. 8, dated 6th Chingam 1107, pages 42—43.*)

a[5-A. The Diwan may, by Notification, and subject to such conditions as may be prescribed in such Notification, empower all or any of the officers or classes of officers or persons mentioned in Section 34, either by name or in virtue of their office, throughout the Cochin State or in any local area to admit a person arrested under that section to bail to appear, when summoned or otherwise directed, before an Abkari officer having jurisdiction to enquire into the offence for which such person has been arrested, and may cancel or vary such Notification.]^a

Powers of the Diwan to authorise officers to admit persons arrested to bail.

Note.—All Sub-Inspectors of the Excise Department have been empowered in virtue of their office, to release on bail persons arrested under section 34 of the Regulation.

(*Vide Diwan's Notification No. 9, dated 6th Chingam 1107, page 43.*)

III.—Import, Export and Transport.

6. No liquor or intoxicating drug shall be imported unless being liable to the payment of duty under the Sirkar Tariff Notification, or any other law for the time being in force relating to the duties of Customs on goods imported into the Cochin State, it has been dealt with according to such law:

Import of liquor or intoxicating drug.

Provided that, subject to the orders of the Diwan, the b[Commissioner]^b may, from time to time, permit the import of liquor

[a—a] Inserted by Regulation V of 1091.

[b—b] Substituted by Regulation III of 1106 for the word "Superintendent."

and intoxicating drugs, or of any kind of liquor or intoxicating drugs, other than liquor or intoxicating drugs liable to the payment of duty under such law as aforesaid, on payment of the duty, if any, to which the same is liable under this Regulation and on such terms as he thinks fit, and may cancel such permission.

Note.—The rates of tariff valuations in force from time to time in British India will be in force in the Cochin State also.

7. No liquor or intoxicating drugs shall be exported unless it has been lawfully imported by sea into any port in the Cochin State, and its export is permitted by competent authority on payment of the fee or duty, if any, to which the same is liable under any law for the time being in force on its transshipment or re-exportation:

Export of liquor or intoxicating drugs.

Provided that subject to the orders of the Diwan, the ^a[Commissioner]^a may, from time to time, permit the export of liquor or intoxicating drugs, or of any kind of liquor or of intoxicating drugs on payment of the duty, if any, to which the same is liable under this Regulation and on such other terms as he thinks fit, and may cancel such permission.

8. Nothing in Section 6 or Section 7 shall be deemed to affect any Regulation, Proclamation or Notification of His Highness the Raja for the time being in force, empowering the Diwan to prohibit or restrict the importation of any liquor or intoxicating drug or empowering the Diwan to exempt any liquor or intoxicating drug from the whole or any part of the duties of Customs to which it may be liable under any such Regulation, Proclamation or Notification for the time being in force.

Sections 6 and 7 not to affect certain laws and powers of Diwan.

9. The Diwan may, from time to time, by Notification, prohibit the transport of liquor or of intoxicating drugs, or of any kind of liquor or of intoxicating drugs, from any local area into any other local area.

Prohibition of transport of liquors.

Note.—The transport of country spirits from the Taluks of Cochin-Kanayannur and Cranganur into the Taluks of Mukundapuram, Trichur, Talappalli and Chittur except under permits granted by duly authorised officers, is prohibited.

(*Vide Diwan's Notification No. 60, dated 9th Meenam 1106, page 73.*)

[a—a] Substituted by Regulation III of 1106 for the word "Superintendent."

10. No liquor or intoxicating drug, exceeding such quantity as the Diwan may, from time to time, prescribe by Notification in the Sirkar Gazette, either generally for the whole State or for any local area, shall be transported except under a permit issued under the provisions of the next following section :

Provided that in the case of foreign liquor, transported for *bona fide* private consumption or for sale at any place at which the sale of such liquor is duly licensed or permitted under the provisions of this Regulation, such permits shall be dispensed with, unless the Diwan shall by Notification otherwise direct in respect of any local area.

Note.—The quantities of liquor, hemp drugs and cocaine and allied drugs in excess of which permits for transport and licenses for possession are required have been prescribed in the following Notifications of the Diwan.

Diwan's Notification No. Nil, dated 11th Thulam 1081 as subsequently amended by No. 136, dated 13th Meenam 1104. Vide page 73.

Diwan's Notification No. 24, dated 6th Chingam 1107. Vide pages 56—56.

Diwan's Notification No. 21, dated 6th Chingam 1107. Vide pages 63—73.

11. Permits for the transport of liquor and intoxicating drugs may be issued by the [Commissioner]^a or by any person duly empowered in that behalf. Such permits shall be either general for definite periods and kinds of liquor or intoxicating drugs, or special for specified occasions and particular consignments only.

Every permit shall specify—

(a) the name of the person authorised to transport liquor or intoxicating drugs;

(b) the period for which the permit is to be in force;

(c) the quantity and description of liquor or intoxicating drugs for which it is granted;

(d) any other particulars which the Diwan may prescribe.

General permits shall be granted only to persons licensed under this Regulation and shall cover any quantity of liquor transported at any one time within the quantity specified in the permit.

Permits shall extend to and include servants and other persons employed by the grantees and acting on their behalf.

[a—1] Substituted by Regulation III of 1106 for the word "Superintendent."

Note.—Certain classes of officers and persons have been empowered to issue special permits for the transport of liquor and intoxicating drugs:

Clause B of Diwan's Notification No. 7, dated 6th Chingam 1107. Vide pages 40—42.

IV.—Manufacture, Possession and Sale.

12. No liquor or intoxicating drug shall be manufactured;

Manufacture of liquor or intoxicating drug prohibited except under the provisions of this Regulation.

no hemp plant (*Cannabis Sativa* or *Indica*)^a [or coca plant (*Erythroxylon coca*)]^a shall be cultivated;

^a[no portion of the hemp or coca plant from which any intoxicating drug can be manufactured shall be collected;]¹

no toddy producing tree shall be tapped;

no toddy can be drawn from any tree;

no distillery or brewery shall be constructed or worked;

^a[no liquor shall be bottled for sale]^a; and

no person shall use, keep or have in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any liquor other than toddy or any intoxicating drug;

except under the authority and subject to the terms and conditions of a license granted by the ^b[Commissioner]^b in that behalf, or under the provisions of Section 21:

Provided that the Diwan may, by Notification, direct that in any local area it shall not be necessary to take out a license for the manufacture of liquor for *bona fide* house consumption.

^a[Licenses granted under this section shall extend to and cover servants and other persons employed by the licensees and acting on their behalf.]^a

13. No person not being a licensed manufacturer or vendor

Possessing liquor or intoxicating drugs in excess of the quantity prescribed by the Diwan prohibited.

of liquor or intoxicating drugs shall have in his possession any quantity of liquor or intoxicating drugs in excess of such quantities as the Diwan may, from time to time, prescribe by Notification, either generally

[a—^a] Inserted by Regulation V of 1091.

[b—^b] Substituted by Regulation III of 1106 for the word "Superintendent".

a[or specially with regard to persons, places or time,]a in respect of any specified description or kind of liquor or intoxicating drug, unless under license granted by the b[Commissioner] b in that behalf:

Provided that—

(1) No fee shall be charged for any such license granted for the possession of such liquor or intoxicating drugs for *bona fide* private consumption or use.

No fee to be charged for license for possession for private consumption,

(2) Nothing in this section extends to any foreign liquor c[other than denatured spirit]c in the possession of any warehouseman as such or d[of]d any person for his *bona fide* private consumption and not for sale.

Provision as regards foreign liquor.

Note.—(1) See note under section 10.

(2) In ruling No. 34 dated 27th May 1886 (*Imperatrix v. Farsu Damji Damal*) the Bombay High Court held that the head of a family was not authorised to possess without license on the ground that he had adults living with him, more country liquor than was prescribed under section 47, of the Bombay Abkari Act, which corresponds with section 13 of the Madras Act (13 of this Regulation.)

(Madras Excise Manual.)

c[(13-A). The Diwan may, by Notification, prohibit the possession by any person or class of persons, either throughout the whole State or in any local area, of any liquor or intoxicating drug either absolutely or subject to such conditions as he may prescribe.]c

Power to prohibit possession of liquor or drug.

14. The b[Commissioner]b may, with the previous sanction of the Diwan:—

Establishment of public distilleries and of warehouses.

(a) establish a public distillery in which liquor or any kind of liquor may be manufactured under a license granted

[a—a] Substituted by Regulation V of 1091 for the words "for the whole State or for any Taluk or other local area."

[b—b] Substituted by Regulation III of 1106 for the word "Superintendent".

[c—c] Inserted by Regulation V of 1091.

[d—d] Substituted by Regulation V of 1091 for the words "purchased by".

under Section 12 on such conditions as the Diwan deems fit to impose;

(b) discontinue any public distillery so established;

(c) license at or in connection with any licensed distillery or elsewhere a private warehouse wherein liquor and intoxicating drugs may be deposited and kept without payment of duty;

(d) establish a public warehouse wherein liquor and intoxicating drugs may be deposited and kept without payment of duty; and

(e) discontinue any public warehouse so established.

Public warehouses shall be for the general accommodation of persons desiring to warehouse liquor or intoxicating drugs subject to duty pending removal for local consumption or for export.

15. No liquor or intoxicating drug shall be sold without a license from the ^a[Commissioner]^a provided that a person having the right to the toddy drawn from any tree may sell the same without a license to a person licensed to manufacture or sell toddy under this Regulation, and a cultivator or owner of any plant from which an intoxicating drug is produced may sell without a license those portions of the plant from which the intoxicating drug is manufactured or produced to any person licensed under this Regulation to sell, manufacture or export intoxicating drugs, ^b[or to any officer whom the ^a[Commissioner]^a may generally or specially authorise :]^b

Sale of liquor or intoxicating drugs without license prohibited.
Power to exempt toddy.

* *

Provided ^c[also]^c that the Diwan may ^d[by Notification]^d declare that any or all of the provisions of this Regulation shall not apply in any local area to trees tapped or to toddy drawn in pots or other receptacles freshly coated internally with lime, for the purpose of manufacture of jaggery.

[a—a] Substituted by Regulation III of 1106 for the word "Superintendent".

[b—b] Inserted by Regulation V of 1091.

* The first proviso to this section was deleted by Regulation V of 1091.

[c—c] Substituted by Regulation V of 1091 for the word "Further".

[d—d] Substituted by Regulation V of 1091 for the words "In like manner."

^a[Nothing in this section applies to the sale of any foreign liquor legally procured by any person for his private use and sold by him or by auction on his behalf, or on behalf of his representatives in interest upon his quitting a station, or after his decease.]^a

16. It shall be lawful for the Diwan to grant to any person or persons on such conditions and for such periods as may seem fit the exclusive or other privilege:—

Exclusive privilege of manufacture, etc., may be granted.

- (1) of manufacturing or supplying by wholesale, or
 - (2) of selling by retail, or
 - (3) of manufacturing or supplying by wholesale and selling by retail
- any country liquor or intoxicating drugs within any local area.

No grantee of any privilege under this section shall exercise the same until he has received a license in that behalf from the ^b[Commissioner].^b In such cases, if the Diwan shall by Notification so direct, the provisions of Section 12 relating to toddy and toddy producing trees shall not apply.

V.—Duties.

^c[17. A duty of such amount as the Diwan may prescribe, shall, if he so direct, be levied on all liquor and intoxicating drugs:—

Duty on liquor or intoxicating drugs.

- (a) permitted to be imported under the proviso to Section 6; or
- (b) permitted to be exported under the proviso to Section 7; or
- (c) permitted under Section 11 to be transported; or
- (d) manufactured under any license granted under Section 12; or
- (e) manufactured at any distillery established under Section 14; or
- (f) issued from a distillery or warehouse licensed or established under Section 12 or Section 14; or
- (g) sold in any part of the Cochin State.]^c

[a—^a] Inserted by Regulation V of 1891.

[b—^b] Substituted by Regulation III of 1106 for the word "Superintendent".

[c—^c] Substituted by Regulation V of 1091 for the original section.

Note.—For the rates of duty and tree-tax prescribed under this section—see the following:—

- (1) Country spirits: (*Diwan's annual sale Notification.*)
- (2) Hemp drugs: (*Diwan's Notification No. 120, dated 26th Kumbham 1104, page 79.*)
- (3) Tree-tax on trees: (*Diwan's tree-tax Notification No. 27, dated 6th Chingam 1107, pages 81—84 and Diwan's annual sale Notification.*)
- (4) Denatured spirits manufactured locally or imported from British India is exempted from Excise duty. (*Vide Diwan's Notification No. 49, dated 14th Makaram 1106, pages 43—49.*)

18. Such duty may be levied in one or more of the following ways:—

(a) by duty of excise to be charged in the case of spirits or beer, either on the quantity produced in or passed out by ^a [a distillery, brewery or warehouse licensed or established under Section 12 or Section 14]^a as the case may be, or in accordance with such scale of equivalents, calculated on the quantity of materials used or by the degree of attenuation of the wash or wort, as the case may be, as the Diwan may prescribe;

(b) in the case of intoxicating drugs by a duty to be rateably charged on the quantity produced or manufactured ^b[or issued from a warehouse licensed or established under Section 14]^b;

(c) by payment of a sum in consideration of the grant of any exclusive or other privilege:—

- (1) of manufacturing or supplying by wholesale, or
- (2) of selling by retail, or
- (3) of manufacturing or supplying by wholesale and selling by retail,

any country liquor or intoxicating drug in any local area and for any specified period of time;

(d) by fees on licenses for manufacture or sale;

(e) in the case of toddy, or spirits manufactured from toddy, by a tax on each tree from which toddy is drawn, to be paid in such instalments and for such period as the Diwan may direct; or

[a—a] Substituted by Regulation V of 1091 for the words "The Distillery or brewery".

[b—b] Inserted by Regulation V of 1091.

(f) by ^a[import, export or]^a transport duties assessed in such manner as the Diwan may direct:

^a[Provided that where there is a difference of duty as between two license periods, such difference may be collected in respect of all stocks of country liquor or intoxicating drugs held by licensees at the close of the former period.]^a

19. When duty is levied by way of tax on toddy trees
 Tax for tapping un- under Section 18, the Diwan may, by Noti-
 licensed trees from fication, direct that the license required
 whom leviable. under Section 12 shall be granted only on
 the production by the person applying for it of the written con-
 sent of the owner, or person in possession, of such trees to the
 license being granted to such person so applying for it; and when
 such Notification has been issued, such tax shall, in default of
 payment by the licensee, be recoverable from the owner or other
 person in possession who has so consented.

When, in like case, trees are tapped without license, the tax due shall be recoverable primarily from the tapper or in default by him from the occupier, if any, of the land, or if the trees do not belong to the occupier of the land, or if the land is not occupied, from the person, if any, who owns or is in possession of the trees, unless he proves that the trees were tapped without his consent.

20. All or any of the duties leviable under this Regulation
 Duties may be in any Taluk or other local area may, with
 farmed. the sanction of the Diwan, be farmed, sub-
 ject to such payment and on such other
 conditions as the Diwan shall prescribe. Farmers of duties
 under this section shall take out licenses as such from the
^b[Commissioner]^b.

21. When the exclusive privilege of manufacturing toddy
 Toddy farmer may has been granted under Section 16, the
 grant license. Diwan may declare that the written permis-
 sion of the grantee to draw toddy shall have
 within the area to which the privilege extends, the same force
 and effect as a license from the ^b[Commissioner]^b for that pur-
 pose under Section 12.

22. In the absence of any contract or condition to the con-
 Farmer may let or trary any grantee of any exclusive or other
 assign. privilege may let or assign the whole or any
 portion of his privilege or farm. But no

[a—a] Inserted by Regulation V of 1091.

[b—b] Substituted by Regulation III of 1106 for the word "Superintendent".

such lessee or assignee shall exercise any rights as such unless and until the grantee or farmer, as the case may be, shall have applied to the ^a[Commissioner], for a license to be given to such lessee or assignee, and such lessee or assignee shall have received the same.

Note.—This section applies to independent toddy shops also in as much as, it refers to all grantees of any privilege under the Regulation, and there is no objection to any holder of an independent shop transferring his license to another with the approval of the Commissioner. (Madras Excise Manual.)

23. When any amount is due to a grantee, farmer, lessee or assignee of an exclusive privilege under this Regulation, such grantee, farmer, lessee, or assignee may make an application to the Peishkar for recovery of such amount on his behalf and on receiving such application, the Peishkar may, at his discretion, recover such amount as if it were an arrear of Land Revenue, and shall pay any amount so recovered to the applicant :

Recovery by farmer of rents due to him. Provided that the execution of any process issued by the Peishkar for the recovery of such amount shall be stayed if the person against whom the process is issued institutes a suit in the Civil Court to contest the demand of such grantee, farmer, lessee or assignee, and furnishes security to the satisfaction of the Peishkar for the payment of the amount which such court may adjudge to be due from him :

Provided also that nothing contained in this section or done thereunder shall affect the right of any grantee, farmer, lessee or assignee to recover by suit in the Civil Court or otherwise any amount due to him from such person.

VI.—Licenses, etc.

24. Every license or permit granted under this Regulation shall be granted:—
Forms and conditions of licenses, etc

- (a) on payment of such fees, if any ;
- (b) for such period;
- (c) subject to such restrictions and on such conditions;

and

(d) shall be in such form and contain such particulars as the Diwan may direct either generally, or in any particular instance in this behalf.

[a—^a] Substituted by Regulation III of 1906 for the word "Superintendent".

Note.—(1) For the rules regulating the issue of various kinds of licenses—vide the following notifications:—

(a) The Distillery and Warehouse license—Diwan's Notification No. 31, dated 6th Chingam 1107, pages 91—109.

(b) Tree-tax license—Diwan's 'Tree tax Notification No. 27, dated 6th Chingam 1107, pages 81—84.

(c) Licenses for the sale of Foreign liquor—Diwan's Annual Sale Notification and No. 23, dated 23rd November 1930 regarding fixed fee foreign liquor licenses, pages 85—88.

(d) Licenses for the sale of Denatured spirits—Diwan's Notification No. 49, dated 14th Makaram 1106, pages 43—49.

(e) Licenses for the sale of medicated wines—Diwan's Notification No. II, dated 26th Meenam 1086, pages 88—90.

(f) Licenses for the sale of toddy—Diwan's Annual Sale Notification.

(g) Licenses for the sale of Hemp Drugs—Diwan's Notification No. 24, dated 6th Chingam 1107, pages 50—56.

(h) Licenses for the sale of Galenical preparations of the Indian Hemp—Diwan's Notification No. 23, dated 6th Chingam 1107, pages 56—63.

(i) Licenses for the sale of Cocaine and allied drugs—Diwan's Notification No. 21, dated 6th Chingam 1107, pages 63—73.

(j) Licenses for the bottling of Foreign liquor for sale—Diwan's Notification No. nil, dated 25th Chingam 1098, pages 78—79.

(k) Sweet toddy licenses—Diwan's Notification No. 26, dated 6th Chingam 1107, pages 79—81.

(l) Bakery licenses—Diwan's Notification No. 25, dated 6th Chingam 1107, page 90—91.

(2) For the various kinds of licenses and conditions of licenses vide Diwan's Annual Sale Notification.

25. Every person taking out a license under this Regulation may be required to execute a counter-part agreement in conformity with the tenor of his license, and to give such security for the performance of his agreement as the [Commissioner] may require.

26. The [Commissioner] may cancel or suspend any license or permit granted under this Regulation:—

(a) if any fee or duty payable by the holder thereof be not duly paid; or

[2—2] Substituted by Regulation III of 1106 for the word "Superintendent".

(b) in the event of any breach by the holder of such license or permit, or by his servant, or by any one acting with his express or implied permission on his behalf, of any of the terms or conditions of such license or permit; or

(c) if the holder thereof is convicted of any offence against this Regulation, or any other law for the time being in force relating to Abkari Revenue, or of any cognizable or non-bailable offence; or

(d) where a license or permit has been granted on the application of the holder of an exclusive or other privilege or of a farmer of duties under this Regulation, on the requisition in writing of such person; or

(e) if the conditions of the license or permit provide for such cancelment or suspension at will.

VII.—General Provisions.

^a27. Every person who manufactures or sells any liquor or intoxicating drugs under a license granted under this Regulation shall be bound—
Certain licensees required to keep instruments for testing, etc.

(a) to supply himself with such measures, weights and instruments as the Diwan may prescribe and to keep the same in good condition; and

(b) on the requisition of any Abkari Officer duly empowered in that behalf, at any time to measure or weigh any liquor or intoxicating drug or to test any liquor in his possession in such manner as the said Abkari Officer may require.]^a

Note.—All officers of the Excise Department of and above the rank of Sub-Inspectors have been empowered to require manufacturers and vendors of any liquor or intoxicating drug to measure out, weigh, or test the strength or quality of such liquor or intoxicating drugs—Diwan's Notification No. 8, dated 6th Chingam 1107, pages 42—43.

28. All duties, taxes, fines and fees payable to the Sirkar Recovery of duties. direct under any of the foregoing provisions of this Regulation or of any license or permit issued under it and all amounts due to the Sirkar by any grantee of a privilege or by any farmer under this Regulation or by any person on account of any contract relating to the Abkari Revenue may be recovered from the person primarily liable to pay the same or from his surety (if any) as if they were arrears of Land Revenue

[a—a] Substituted by Regulation V of 1091 for the original section.

and in case of default made by a grantee of a privilege or by a farmer, the ^a[Commissioner]^a may take the grant or farm under management at the risk of the defaulter or may declare the grant or farm forfeited, and reseil it at the risk and loss of the defaulter. When a grant or farm is under management under this section, the ^a [Commissioner] ^a may recover any moneys due to the defaulter by any lessee or assignee as if they were arrears of Land Revenue.

29. The Diwan may, from time to time, frame rules—
Power to frame rules.

(a) regulating the mode in which toddy may be supplied to licensed vendors of the same, or to persons who distil spirits from it, or who use it in the manufacture of bread;

(b) for determining the number of licenses of each description to be granted in any district or place;

(c) for regulating the number, size and description of stills, utensils, implements and apparatus to be used in any distillery;

(d) prescribing the instruments to be used in the testing of liquor and the tables of corrections according to temperature to be used therewith;

(e) prescribing the weights to be used for the sale of intoxicating drugs and measures for the sale of foreign liquor as well as country liquor;

(f) fixing for any local area the maximum and minimum prices above and below which any country or foreign liquor or any intoxicating drug shall not be sold;

(g) for the warehousing of liquor and intoxicating drugs and for the removal of the same from any warehouse in which they are deposited for deposit in any other warehouse or for local consumption or for export;

(h) for the inspection and supervision of stills, distilleries, private warehouses and breweries;

(i) for the management of any public distillery or public warehouse established under Section 14;

(j) for placing the preparation of intoxicating drugs and the storage, import, export, possession or transport of liquor or intoxicating drugs under such supervision and control as may be deemed necessary for the purposes of this Regulation;

[a—^a] Substituted by Regulation III of 1106 for the word "Superintendent."

(k) prohibiting the use of any article which the Diwan shall deem to be noxious or otherwise objectionable in the manufacture of liquor or of any intoxicating drug;

(l) for the grant of batta to witnesses and of compensation for loss of time to persons released by any Abkari Officer under Section 40 (3) of this Regulation on the ground that they have been improperly arrested and to persons charged before a Magistrate with offences under this Regulation and acquitted;

(m) regulating the power of Abkari Officers to summon witnesses from a distance under Section 44;

(n) for the disposal of articles confiscated and of the proceeds thereof;

(o) generally, to carry out the provisions of this Regulation or of any other law for the time being in force and relating to the Abkari Revenue.

Note.—For the rules framed under the various clauses of this section, see the following Notifications.—

Clause (a).—(1) Diwan's Notification No. 10, dated 6th Chingam 1107, page 90.

(2) Diwan's Notification No. 25, dated 6th Chingam 1107, pages 90—91.

Clause (c).—Diwan's Notification No. 31, dated 6th Chingam 1107, pages 91—109.

Clause (d).—Diwan's Notification No. 108, dated 28th Meenam 1099, pages 109—113.

Clause (e).—Diwan's Notification No. 109, dated 28th Meenam 1099, pages 113—114.

Clause (f).—Diwan's Notification No. 11, dated 6th Chingam 1107, page 114

Clause (g), (h), (i) and (j).—

Liquor. Distillery and Warehouse rules contained in Diwan's Notification No. 31, dated 6th Chingam 1107, pages 91—109.

Hemp Drug.—(1) Diwan's Notification No. 24, dated 6th Chingam 1107, pages 50—56.

(2) Diwan's Notification No. 54, dated 9th Vrischigam 1106, pages 74—78.

(3) Cocaine and allied drugs—Diwan's Notification No. 21, dated 6th Chingam 1107, pages 63—73.

Clause (j).—Diwan's Notification No. II, dated 4th February 1910, pages 114—116.

Clause (k).—Diwan's Annual Sale Notification.

Clause (l).—Diwan's Notification No. Nil, dated 15th Kann 1080, page 117.

Clause (m).—Diwan's Notification No. 74, dated 16th Medam 1106, page 118.

Clause (n).—Diwan's Notification No. Nil, dated 31st Edavam 1079, pages 118—120.

Clause (a).—(1) Bottling Rules—Diwan's Notification No. Nil, dated 25th Chingam 1098, pages 78—79.

(2) Denatured spirits rules—Diwan's Notification No. 49, dated 14th Makaram 1106, pages 43—49.

(3) Diwan's Notification No. 110, dated 18th Meenam 1107, page 120.

VIII.—Powers and Duties of Officers, etc.

30. If any Magistrate, upon information ^a[obtained]^a and after such enquiry as he thinks necessary, Magistrate may issue a search warrant on application. has reason to believe that an offence under Section 55 or Section 57 or Section 58 of this Regulation has been committed, he may issue a warrant for the search for any liquor, intoxicating drug, materials, still, utensil, implement or apparatus in respect of which the alleged offence has been committed.

Before issuing such warrant, the Magistrate shall examine the informant on oath or affirmation, and the examination shall be reduced into writing in a summary manner and be signed by the informant and also by the Magistrate.

Note.—Any Magistrate referred to in this section means a Magistrate having local jurisdiction to enquire into the alleged offence.

31. Whenever the ^b[Commissioner of Excise]^b or any Abkari or Police Officer not below the rank of ^c[Sub-Inspector]^c or a Police Station Officer, has reason to believe that an offence under Section 55 or Section 57 or Section 58 of this Regulation has been committed and that the delay occasioned by obtaining a search warrant under the preceding Section will prevent the execution thereof, he may, after recording his reasons and the grounds of his belief, at any time by day or night, enter and search any place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Regulation, and may detain and search and, if he think proper, arrest any person found in such place whom he has reason to believe to be guilty of any offence under this Regulation:

[a—a] Substituted by Regulation V of 1091 for the words "given by any Abkari or Police Officer or any other person".

[b—b] Substituted by Regulation III of 1106 for the words "Superintendent of Abkari Revenue".

[c—c] Substituted by Regulation III of 1106 for the word "Inspector".

Provided that every person arrested under this Section shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance either before a Magistrate or before an Abkari Inspector as the case may be.

Note.—(1) Although an arresting officer is bound to release an accused person on sufficient bail, if offered, there is nothing in this section to compel him to do so until the accused person has accompanied him to the nearest Police station where contraband articles have to be deposited and samples taken. (Madras Excise Manual.)

(2) In a prosecution for escape from arrest under section 47 of the Madras Salt Act which corresponds to this section the Madras High Court held that the arrest was unlawful inasmuch as the Sub-Inspector could have, but did not, obtain a warrant, and remarked that section 46 of the Act (corresponding to section 30 of the Regulation) "contemplates searches being ordinarily made under the authority of warrants issued by a Magistrate." Section 47 was intended to be availed of only in cases where "the delay in obtaining a search warrant" from the Magistrate would prevent the discovery of the salt. The Act does not allow a salt officer to make a search without warrant, because he fears that the publicity involved in asking for a warrant will prevent the discovery of the salt. (Madras Excise Manual.)

32. The ^a[Commissioner of Excise]^a or any Abkari Officer not below the rank of ^b[Sub-Inspector]^b or Police Officer duly empowered in that behalf, may enter and inspect, at any time by day or by night, any place in which any licensed manufacturer carries on the manufacture of any liquor or intoxicating drug, or draws toddy, or stores any liquor or intoxicating drug or toddy; and may enter and inspect, at any time during which the same may be open, any place in which any liquor or intoxicating drug is kept for sale by any licensed person; and may examine, test, measure or weigh any materials, stills, utensils, implements, apparatus, liquor or intoxicating drugs found in such place.

33. If any officer, empowered to make an entry under the provisions of the last two preceding sections, cannot otherwise make such entry, it shall be lawful for him to break open any outer or inner door or window and to remove any other obstacle to his entry into any such place.

[a—a] Substituted by Regulation III of 1106 for the words "Superintendent of Abkari Revenue".

[b—b] Substituted by Regulation III of 1106 for the word "Inspector".

34. Any officer of the Abkari, Salt, Police, Land Revenue or Customs Departments, and any other person duly empowered may arrest without warrant in any public thoroughfare or open place other than a dwelling house any person found committing an offence punishable under Section 55 or Section 57 or Section 58 of this Regulation; and in any such thoroughfare or place may seize and detain any liquor, drug or other articles which he has reason to believe to be liable to confiscation under this Regulation or any other such law; and may search any person, vessel, vehicle, animal, package, receptacle or covering, upon whom or in or upon which he may have reasonable cause to suspect any such liquor, drug or other such article to be, or to be concealed:

[Provided that, if the officer or person making the arrest under this section be not empowered under Section 5-A to admit to bail, the person arrested shall be forthwith forwarded to an officer so empowered, if there be such an officer within a distance of five miles from the place where such arrest took place.

And it shall be the duty of such officer empowered as aforesaid to admit such person to bail, if sufficient bail be tendered for his appearance before an Abkari Officer having jurisdiction to enquire into the case.]

Note.—(1) The words 'open place' used in this section includes an open shop, building, or house other than a dwelling house.

(2) Abkari and other Departmental officers have jurisdiction under this section throughout the Cochin State, but all persons arrested and all seizures made under this section by an officer outside his own local jurisdiction should without delay be made over to the Abkari Officer possessing local jurisdiction—Diwan's Notification No. 7, dated 6th Chingam 1107, pages 40—42.

35. Any person who may be accused or reasonably suspected of committing an offence under this Regulation, and who, on demand of any officer of the Abkari, Salt, Police, Land Revenue or Customs Departments or of any other person duly empowered, refuses to give his name and residence or who gives a name or residence which such officer or person has reason to believe to be false, may be arrested by such officer or person in order that his name and residence may be ascertained.

Arrest of persons refusing to give name or giving false name.

36. All searches under the provisions of this Regulation shall be made in accordance with the provisions of the Code of Criminal Procedure.

Searches how to be made.

Note.—In Criminal Revision petition No. 61 of 1908, the Chief Court held that searches under the Abkari Regulation are to be conducted in the same manner as searches under the Criminal Procedure Code and that if excluding the fact of search there is no evidence that the search was conducted in the manner prescribed by the Code of Criminal Procedure, section 88, no case would lie against the accused.

37. All officers of the Departments of Police, Customs, Salt and Land Revenue shall be legally bound to assist any Abkari Officer in carrying out the provisions of this Regulation.

Officers of certain Departments bound to assist.

Note.—(1) Failure to render assistance as provided in this section is punishable under section 173 of the Cochin Penal Code.

(2) In Criminal Revision case No. 845 B of 1926, the Rangoon High Court held that if an offender resists arrest and attempts to escape, a person who is bound by law to assist in arresting the offender and in preventing his escape is entitled to use all means necessary to effect the arrest short of causing death. (Circular No. 7/03.)

38. Every Sirkar officer, other than an Abkari Officer, shall be bound to give immediate information to an Abkari Officer,

Offence to be reported, etc.

and every Abkari Officer shall be bound to give immediate information either to his immediate official superior or to an Abkari Inspector,

of all breaches of any of the provisions of this Regulation which may come to his knowledge; and all such officers shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe are about or likely to be committed.

39. All jennies, proprietors, tenants, under-tenants and cultivators who own or hold land on which there shall be any manufacture of liquor or intoxicating drugs not licensed under this Regulation, shall, in the absence of reasonable excuse, be bound to give notice of the same to a Magistrate or to an officer of the Abkari, Salt, Police, Customs or Land Revenue Departments immediately the same shall have come to their knowledge.

Land-holders and others to give information.

Note.—Failure to give notice of unlicensed manufacture of liquor, or intoxicating drugs is punishable under section 162 of the Cochin Penal Code.

40. (1) When any person is arrested under the provisions of Section 31, or Section 34 or Section 35 of this Regulation, the person arresting him shall, unless bail shall have been accepted under the provisions of Section 31 ^a[or of Section 34]^a forthwith forward him to an Abkari Inspector, or if there be no such officer within a distance of ten miles from the place at which such arrest took place to the nearest Police Station, with a report of the circumstances under which such arrest was made.

Persons arrested how to be dealt with.

(2) On any such person being brought to a Police Station as aforesaid, the officer in charge thereof shall either admit him to bail to appear when summoned before the Abkari Officer as aforesaid, within the limits of whose jurisdiction the offence with which he is charged is suspected to have been committed, or in default of bail, shall forward him in custody to such officer.

Procedure by Police Station Officer.

(3) On any such person being brought in custody before such Abkari Officer as aforesaid or appearing before him on bail ^a[or when such Abkari Officer as aforesaid has himself made the arrest]^a such officer shall hold such enquiry as he may think necessary and shall either release such person, or forward him in custody to or admit him to bail to appear before the Magistrate having jurisdiction to try the case:

^a [Provided that if such enquiry is not commenced and completed on the day on which such person is arrested by or is brought or appears before such Abkari Officer, the said officer shall, if sufficient bail be tendered for the appearance of the person arrested, admit the said person to bail to appear on any subsequent day before himself or any other Abkari Officer having jurisdiction to enquire into the case]^a:

Power of Abkari Officer to admit persons to bail to appear before himself or other officer having jurisdiction.

Provided that no person shall be released before the records of enquiry have been forwarded to the ^b[Commissioner]^b and his orders first obtained, and that Inspector may accept bail pending the receipt of the order of the ^c[Commissioner.]^c

The ^b[Commissioner]^b may, for reasons to be recorded in writing, also stay proceedings in any case pending enquiry

^{a-a} Inserted by Regulation V of 1901.

^{b-b} Substituted by Regulation III of 1906 for the word "Superintendent".

before the Inspector in which he may consider it necessary to do so, and may thereafter dispose of the case in such manner as he may think fit.

Note.—(1) For the rules regarding the payment of compensation to persons improperly arrested—see Diwan's Notification No. nil, dated 15th Kanni 1080, page 117.

(2) A Police Station House Officer may reject any insufficient surety, that is to say, any surety who for any reason may appear to him to be unsuitable. There is nothing in the law to prevent him from accepting the surety tendered by a person residing outside the Cochin State, but it will generally be wiser to reject such a surety inasmuch as he cannot be proceeded against for breach of his bond.

41. It shall be the duty of any officer arresting any person under the powers given by Section 31 of this Regulation and of any Police Station Officer or Abkari Officer, before whom a person arrested is brought or appears under the provisions of Section 40, to release such person on bail if sufficient bail be tendered for his appearance before an Abkari Inspector or before a Magistrate, as the case may be.

42. Before any person is released on bail a bond in such sufficient but not excessive sum of money as the officer admitting him to bail thinks proper shall be executed by such person and by one or more sureties, conditioned that such person shall attend in accordance with the terms of the bond and shall continue to attend until otherwise directed by the Abkari Inspector before whom he was bailed to attend or by the Magistrate, as the case may be:

Provided that the officer admitting any such person to bail may at his discretion dispense with the requirement of a surety or sureties to the bond executed by such person.

The Diwan shall, from time to time, determine the form of the bond to be used in any Taluk or other local area.

43. When by reason of default of appearance of a person bailed to appear before an Abkari Inspector, such Officer is of opinion that proceedings should be had to compel payment of the penalty or penalties mentioned in the bond of the person bailed or of the surety or sureties, he shall forward the bond to the Magistrate having jurisdiction to try the offence of which the person bailed was accused and the Magistrate shall proceed to compel payment of the penalty or penalties in the manner

provided by the Code of Criminal Procedure for the recovery of penalties in the like case of default of appearance by a person bailed to appear before his own court.

Note.—(1) In Criminal Revision Case No. 272 of 1894, the Madras High Court held that when by reason of default of appearance of a person bailed to appear before an Abkari Inspector such officer was of opinion that proceedings should be had to compel payment of the penalty mentioned in the bond and forwarded it to the Magistrate having jurisdiction to try the offence of which the person bailed was accused, the Magistrate was not a mere executing officer, but should proceed in the same manner and with the same powers as if the default had been made by a person bailed to appear before his own Court (Madras Excise Manual).

(2) In Criminal Revision Petition No. 22 of 1104, the Chief Court held that Proceedings instituted by reason of default of appearance of a person bailed to appear before an Abkari Inspector in order to compel payment of the penalty mentioned in the bond can in no sense be regarded as a trial of a person for an offence and that prior proceedings are not a bar to any subsequent proceedings on the same cause of action (Circular No. 2/05).

44. Any Abkari Officer holding an inquiry in the manner provided in Section 40 may summon any person to appear before himself to give evidence on such enquiry or to produce any document relevant thereto which may be in his possession or under his control:

Abkari officers may
summon witnesses.

Provided that no such Abkari Officer shall summon any person to appear at a greater distance from the usual place of residence of such person than the Diwan may, from time to time, by rule, direct.

Note.—Inspectors should not summon persons as witnesses from distances exceeding 40 miles—Diwan's Notification No. 74, dated 16th Medam 1106, page 118.

45. Every summons issued under the last preceding section shall state whether the person summoned is required to give evidence or to produce a document, or both, and shall require him to appear before the said officer at a stated time and place.

Terms of summons.

46. Persons so summoned shall attend as required and shall answer all questions relating to such inquiry put to them by such Officer. Such answers shall be reduced into writing and shall be signed by such Officer.

Examination of
witnesses by Abkari
Inspectors.

47. It shall be lawful for an Abkari Inspector instead of summoning to appear before him any person who, from sickness or other infirmity, may be unable to do so, or whom by reason of rank or sex it may not be proper to

When attendance of
witnesses to be dis-
pensed with, and pro-
cedure in such cases,

summon, to proceed to the residence of such person and there to require him to answer such questions as he may consider necessary with respect to such inquiry, and such person shall be bound so to answer accordingly, and the provisions of Section 46 shall apply to such answers.

48. Any Abkari Inspector may, after recording his reasons in writing, summon any person to appear before him whom he has good reason to suspect of having committed an offence under this Regulation. On such person appearing before such Officer, the procedure prescribed by Sections 40 to 47 inclusive of this Regulation shall become applicable. ^a [The Officer may also, if he considers it necessary for the investigation of the case, exercise the powers conferred by Sections 44 to 47 before summoning the person suspected].^a

Abkari Inspector may summon persons suspected of offences against Abkari laws.

49. The law for the time being in force as to summonses and compelling the attendance of persons summoned in Criminal Courts shall, so far as the same may be applicable, apply to any summons issued by an Abkari Inspector and to any person summoned by him to appear under the provisions of this Regulation.

Law relating to Criminal Courts as to summoning of witnesses to apply.

Note.—This section gives power to the Inspector to issue a warrant of arrest under section 75 of the Criminal Procedure Code, if, the procedure laid down in Section 48 of this Regulation having been observed, the person summoned fail to obey such summons without lawful excuse. A warrant cannot be issued in the first instance as Section 49 only refers to persons summoned.

50. When an Abkari Inspector forwards in custody any person accused of an offence under this Regulation to the Magistrate having jurisdiction to try the case or admits any such person to bail to appear before such Magistrate such officer shall also forward to such Magistrate a report setting forth the name of the accused persons and the nature of the offence with which he is charged and the names of the persons who appear to be acquainted with the circumstances of the case, and shall send to such Magistrate any article which it may be necessary to produce before him. Upon receipt of such report the Magistrate shall inquire into such offence and try the person accused thereof in like manner as if complaint had been made before him as prescribed in the Code of Criminal Procedure.

Report of the Abkari Inspector gives jurisdiction to a competent Magistrate.

[a—a] Inserted by Regulation V of 1901.

Note.—This section enables the Magistrate to proceed to try the accused directly on receipt of the Abkari Inspector's report (with the accused or bail-bond), without examining the complainant on oath or observing the procedure prescribed in the Chapter of the Criminal Procedure Code which deals with complaints.

(2) In Criminal Appeal No. I of 1996 the Chief Court held that even though an Abkari officer who charges a person for an offence under the Abkari Regulation is found to have no jurisdiction to do so, and as such his report cannot be received in lieu of a complaint, there being no indication anywhere that the operation of 168 of the Criminal Procedure Code is excluded in the case of Abkari offences, the Magistrate has power to take cognisance of the offence under clause (c) of that section. (Circular No. 3/96).

51. When an Abkari Inspector forwards in custody any person accused of an offence under this Regulation to the Magistrate having jurisdiction to try the case, or admits him to bail to appear before such Magistrate, such Officer shall exercise all the powers conferred by the Code of Criminal Procedure on an officer in charge of a Police Station in respect to causing the appearance before such Magistrate of such persons acquainted with the facts and circumstances of the case as he considers it necessary that such Magistrate shall examine as witnesses for the prosecution of such case.

Powers of Abkari Inspector to cause attendance of witnesses before Magistrates.

52. No person accused or suspected of having committed an offence under this Regulation shall be detained for a longer period than under all the circumstances of the case is reasonable; and such period shall not, in the absence of a special order of a Magistrate, whether having jurisdiction to try the case or not, exceed twenty-four hours exclusive of the time necessary for the journey of such person to the place where an Abkari Inspector may be and from thence to the court having jurisdiction to try the case.

Accused not to be detained in custody for a longer period than twenty-four hours without special authority.

53. All officers in charge of Police Stations shall take charge of and keep in safe custody pending the orders of a Magistrate or an Abkari Inspector, all articles seized under this Regulation which may be delivered to them and shall allow any Abkari Officer who may accompany such articles to the Police Station, or who may be deputed for the purpose by his superior officer, to affix his seal to such articles and to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer in charge of the Police Station.

Police to take charge of articles seized.

Note.—The word 'articles' used in this section includes vehicles and animals seized.

54. It shall be lawful for the * [District Magistrate] * by notice in writing to the licensee, to require that any shop in which liquor or any intoxicating drug is sold shall be closed at such times or for such period as he may think necessary for the preservation of the public peace.

Closing of shop for the sake of public peace.

If a riot or unlawful assembly is apprehended or occurs in the vicinity of any such shop, it shall be lawful for any Magistrate, or for any Police officer who is present, to require such shop to be kept closed for such period as may be necessary.

IX.—Penalties.

55. Whoever in contravention of this Regulation or of any rule or order made under this Regulation, or of any license or permit obtained under this Regulation,

For illegal import, etc.

(a) imports, exports, transports or possesses liquor or any intoxicating drug; or

(b) manufactures liquor or any intoxicating drug; or

(c) cultivates the hemp plant (*Cannabis Sativa or Indica*) or ^b [the Coca plant (*Erythroxylon Coca*), or collects any portion of such plants from which any intoxicating drugs can be manufactured; or] ^b

(d) taps any toddy producing tree; or

(e) draws toddy from any tree; or

(f) constructs or works any distillery or brewery; or

(g) uses, keeps, or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing liquor other than toddy or any intoxicating drug; or

^b [(h) bottles any liquor for purposes of sale; or] ^b

*(i) sells liquor or any intoxicating drug;

shall, on conviction before a Magistrate, be punished for each such offence, with fine which may extend to one thousand rupees or with imprisonment for a term which may extend to six months, or with both.

Note.—In Criminal Revision Case No. 1127 of 1925 the Lahore High Court held that in dealing with cases of illicit distillation it is necessary

[a—a] Substituted by Regulation III of 1106 for the words "Magistrate of the District."

[b—b] Inserted by Regulation V of 1091.

* The original clause (h) was relettered (i) by Regulation V of 1091.

that the punishment inflicted has a deterrent effect, since the act implies a good deal of preparation and results not only in the loss of Excise Revenue but also in drunkenness and since experience also showed that the offence often escapes detection. (Circular No. 12/01.)

(2) In a case of illicit possession of Cocaine, the implication in the circumstances of the case, being that such possession was for the purpose of marketing it, the Allahabad High Court held in Criminal Revision No. 42 of 1928 that when a conviction is arrived at, a sentence of fine is inadequate in ordinary cases. (Circular No. 3/04).

(3) In a case of illicit manufacture of liquor, where the accused urged in extenuation that he manufactured the liquor as medicine for his wife, the Allahabad High Court held, in Criminal Revision No. 43 of 1928 that such a plea cannot possibly be accepted in extenuation in any case and that, the act being a deliberate defiance of the law, a sentence of fine was inadequate. (Circular No. 3/04).

^a[55-A. Whoever renders or attempts to render fit for human consumption any spirit, whether manufactured in British India or not, which has been denatured, or has in his possession any spirit in respect of which he knows or has reason to believe that any such attempt has been made, shall, on conviction before a Magistrate, be liable to imprisonment for a term which may extend to three months or to fine which may extend to one thousand rupees or both. For the purpose of this section it shall be presumed, unless and until the contrary is proved, that any spirit which is proved on chemical analysis to contain any quantity of any of the prescribed denaturants, is or contains or has been derived from denatured spirit.]^a

56. Whoever, being the holder of a license or permit granted under this Regulation ^a[or being licensee, etc. in the employ of such holder and acting on his behalf,]^a

(a) fails to produce such license or permit on the demand of any Abkari Officer or of any other officer duly empowered to make such demand; or

(b) ^b[wilfully does or omits to do anything]^b in breach of any of the conditions of his license or permit not otherwise provided for under this Regulation; or

(c) wilfully contravenes any rule made under Section 29 of this Regulation; or

[a—^a] Inserted by Regulation V of 1991.

[b—^b] Substituted by Regulation V of 1991 for the words "does any act".

(d) permits drunkenness, riot or gaming in any place in which any liquor or intoxicating drug is sold or manufactured; or

(e) permits persons of notoriously bad character to meet or remain in any such place ;

shall, on conviction before a Magistrate, be punished for each such offence, with fine which may extend to two hundred rupees or with imprisonment which may extend to three months, or with both.

57. Whoever being the holder of a license for the sale or manufacture of liquor or of any intoxicating drug under this Regulation,
 For adulteration,
 etc., by licensed
 vendor or manufactur-
 er.

(a) mixes or permits to be mixed with the liquor or intoxicating drug, sold or manufactured by him, any noxious drug or any foreign ingredient likely to add to its actual or apparent intoxicating quality or strength, or any article prohibited by any rule made under Section 29, clause (k), when such admixture shall not amount to the offence of adulteration under Section 248 of the Cochin Penal Code ; or

(b) sells or keeps or exposes for sale as foreign liquor, liquor which he knows or has reason to believe to be country liquor ; or

(c) marks the cork of any bottle or any bottle, case, package or other receptacle containing country liquor, or uses any bottle, case, package or other receptacle containing country liquor with any mark thereon or on the cork thereof with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor, when such act shall not amount to the offence of using a false trade mark with intent to deceive or injure any person under Section 462 of the Cochin Penal Code ; or

(d) sells or keeps or exposes for sale any country liquor in a bottle, case, package or other receptacle with any mark thereon or on the cork thereof with the intention of causing it to be believed that such bottle, case, package or other receptacle contains foreign liquor when such act shall not amount to the offence of selling goods marked with a counterfeit trade mark under Section 466 of the Cochin Penal Code ;

shall, on conviction before a Magistrate, be punished for each such offence, with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to three months, or with both.

58. Whoever, without lawful authority, has in his possession any quantity of liquor or of any intoxicating drug, knowing the same to have been unlawfully imported, transported or manufactured, or knowing the prescribed duty not to have been paid therefor, shall, on conviction before a Magistrate, be punished with fine which may extend to one thousand rupees or with imprisonment for a term which may extend to six months, or with both.

59. Any Abkari Officer or other person who, without reasonable ground of suspicion, enters or searches or causes to be searched any closed place ;

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Regulation;

or vexatiously and unnecessarily detains, searches, or arrests any person ;

or in any other way vexatiously exceeds his lawful powers; shall, on conviction before a Magistrate, be punished for each such offence, with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

60. Any officer or person, exercising powers under this Regulation, who vexatiously and unnecessarily delays forwarding to an Abkari Inspector or to the officer in charge of the nearest Police Station, as required by Section 40 of this Regulation, any person arrested, or any articles seized, under this Regulation, shall, on conviction before a Magistrate, be punished with fine which may extend to two hundred rupees.

61. Any officer or person who unlawfully releases or abets the escape of any person arrested under this Regulation, or abets the commission of any offence against this Regulation, or

For abetment of escape of persons arrested, etc. acts in any manner inconsistent with his duty for the purpose of enabling any person to do anything whereby any of the provisions of this Regulation may be evaded or broken or the Abkari Revenue may be defrauded,

and any officer of any other Department referred to in Section 37 who abets the commission of any offence against this Regulation in any place,

shall, on conviction before a Magistrate, for every such offence, be punished with fine which may extend to five

hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

Note.—To secure conviction for abetment under this section the element of 'intention' in paragraph 3, section 102 of the Cochin Penal Code, must be substantiated.

62. Any Abkari Officer who, without lawful excuse, shall cease or refuse to perform, or shall withdraw himself from, the duties of his office, unless expressly allowed to do so in writing by the ^a[Commissioner],^a or unless he shall have given to his superior officer two months' notice in writing of his intention to do so; or who shall offer any unwarrantable violence to any person in his custody; or who shall be guilty of cowardice, shall, on conviction before a Magistrate, be punished with fine which may extend to six months' pay, or with imprisonment which may extend to three months, or with both.

63. Whoever is guilty of any act or intentional omission in contravention of any of the provisions of this Regulation, or of any rule or order made under this Regulation, and not otherwise provided for in this Regulation, shall, on conviction before a Magistrate, be punished for each such wilful act or omission with fine which may extend to two hundred rupees.

Note.—Abkari Officers contravening any executive orders of the Diwan or the Commissioner should be dealt with departmentally and not prosecuted under this section.

64. In prosecutions under Section 55 it shall be presumed until the contrary is proved, that the accused person has committed an offence under that Section in respect of any liquor or intoxicating drug or any still, utensil, implement or apparatus whatsoever for the manufacture of liquor other than toddy or of any intoxicating drug, or any such materials as are ordinarily used in the manufacture of liquor or of any intoxicating drug, for the possession of which he is unable to account satisfactorily;

and the holder of a license or permit under this Regulation shall be punishable, as well as the actual offender, for any offence committed by any person in his employ and acting on his behalf under Section 55 or Section 56, or Section 57 or Section 58 as

[a—a] Substituted by Regulation III of 1106 for the word "Superintendent"

if he had himself committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence:

Provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine.

Note.—In Criminal Appeal No. 691 of 1900, the Madras High Court held that the possession of wash fit for illicit distillation of arrack is punishable under Section 55 (g) of Act I of 1886 corresponding to section 55 (g) of this Regulation.

(2) In cases where pots of liquor are broken by an accused when about to be seized by an Excise Officer, a presumption arises under section 114, Evidence Act, that accused had in the pots liquor, the possession of which would constitute an offence—Vide comments to section 114 of the Indian Evidence Act by Messrs. Ameer Ali and Woodroffe in their "Law of evidence applicable to British India". (Madras Excise Manual.)

(3) In a case in which fermented liquor and materials for its manufacture were found in a house occupied by the accused, his wife and a young brother-in-law of the accused and in which it was contended that the liquor might have been manufactured by the wife or the brother-in-law of the accused, it was held, in Criminal Application No. 169 of 1924, Oudh Judicial Commissioner's Court, that the accused must be presumed to have had full authority over his wife and his brother-in-law and could not have permitted the manufacture of liquor by them unless he himself was a party to it and that the accused was, therefore, guilty of the offence he was charged with. Where a person is at liberty to stop something being done in his house and does not stop it, the presumption is that he is accessory to the doing of that thing and he may be held to be in possession of the materials used in the doing of it. (Circular No. 9 of 02.)

(4) In a case in which a large quantity of cocaine, weighing machine and packing materials were discovered in a small common house occupied by two brothers belonging to a joint Hindu family, the Allahabad High Court held in Criminal Appeal No. 520 of 1929, that both the brothers must be deemed to have been in possession of the cocaine within the meaning of section 60 (a) of the United Provinces Excise Act corresponding to section 55 (a) of this Regulation. (Circular No. 11 of 1105.)

(5) In a case where cocaine was found on premises belonging to the accused in a locked receptacle in a locked room and the accused had the key which opened the room, the Oudh High Court held, in Criminal Revision No. 128 of 1927, that the facts justified an inference that the accused was in possession of the cocaine. (Circular No. 12 of 1105.)

65. In any case in which an offence has been committed under this Regulation, the liquor, drug, materials, still, utensil, implement or apparatus in respect of which an offence has been committed, shall be liable to confiscation.

What things liable to confiscation.

[a—a] Inserted by Regulation V of 1091.

Any liquor or intoxicating drug lawfully imported, exported, transported, manufactured, had in possession or sold or toddy lawfully drawn or tapped along with, or in addition to any liquor, intoxicating drug or toddy, liable to confiscation under this Section, and

the receptacles, packages and coverings in which any such liquor, intoxicating drug, materials, still, utensil, implement or apparatus as aforesaid is or are found, and the other contents, if any, of the receptacles or packages in which the same is or are found, and the animals, carts, vessels or other conveyances used in carrying the same,

shall likewise be liable to confiscation.

Note.—(1) Grain taken in barter for liquor sold cannot be confiscated.

(2) Money obtained by sale of toddy drawn without a license is not liable to confiscation under this section.

(3) In Criminal Revision Case No. 545 of 1908 the Madras High Court held that the Magistrate who adjudges confiscation has the power to direct the sale or destruction of the confiscated article and to give directions as to the mode of sale. (Madras Excise Manual.)

66. When the offender is convicted or when the person charged with an offence under this Regulation is acquitted, but the Magistrate decides that anything is liable to confiscation, such confiscation may be ordered by the Magistrate.

Whenever confiscation is authorised by this Regulation, the Magistrate ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence under this Regulation has been committed, but the offender is not known or cannot be found, or when anything liable to confiscation under this Regulation and not in the possession of any person cannot be satisfactorily accounted for, the case shall be inquired into and determined by the ^a[Commissioner] or by any other officer authorised by the Diwan in that behalf, who may order such confiscation:

Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons, if any, claiming any right thereto, and evidence, if any, which they produce in support of their claims:

[a-a] Substituted by Regulation III of 1906 for the word "Superintendent".

a[Provided further that if the thing in question is liable to speedy and natural decay, or if the b[Commissioner]b or any other officer authorised by the Diwan in that behalf is of opinion that the sale would be for the benefit of its owner, he may, at any time, direct it to be sold, and the provisions of this Section shall, as nearly as may be practicable, apply to the net proceeds of such sale.]^a

Note.—For the rules prescribed by the Diwan regarding the disposal of confiscated articles, and the proceeds thereof—Vide Diwan's Notification No. Nil, dated 31st Edavam 1079, pages 118—120.

67. Any Abkari Officer specially empowered in that behalf may accept from any person whose license or permit is liable to be cancelled or suspended under clauses (a) and (b) of Section 26 or who is reasonably suspected of having committed an offence under c[Sections 55, 56, 57, 58 or 63]c a sum of money not exceeding two hundred rupees in lieu of such cancelment or suspension or by way of compensation for the offence which may have been committed, as the case may be; and, in all cases whatsoever in which any property has been seized as liable to confiscation under this Regulation, may release the same on payment of the value thereof as estimated by such officer.

Power to compound offences.

On the payment of such sum of money or such value, or both, as the case may be, to such officer, the accused person, if in custody, shall be discharged, the properties seized shall be released, and no further proceedings shall be taken against such person or property.

Note.—The Commissioner of Excise has been empowered by the Diwan to exercise the powers conferred by this section—Diwan's Notification No. 12, dated 6th Chingam 1107, page 120.

68. The provisions of the Criminal Procedure Code relating to execution so far as the same are applicable, and Sections 53, 59 and 60 of the Cochin Penal Code shall apply to all offences committed and to all persons punished under the provisions of this Regulation.

Provisions of the Criminal Procedure and the Cochin Penal Codes applicable to offences committed under this Regulation.

[a—a] Inserted by Regulation V of 1091.

[b—b] Substituted by Regulation III of 1106 for the word "Superintendent".

[c—c] Substituted by Regulation V of 1091 for the words and figures "Section 56 or Section 63".

X.—Miscellaneous.

69. All rules made and Notifications issued under this Regulation shall be made and issued by publication in the *Cochin Sirkar Gazette*, provided that all such Rules and Notifications whereby the doing or the not doing of anything is made punishable shall be published in three successive issues of the said *Gazette*. All such Rules and Notifications shall thereupon have the force of law and be read as part of this Regulation and may in like manner be varied, suspended or annulled.

Note.—This section does not apply to conditions of licenses prescribed by the Diwan.

70. All Notifications and orders conferring powers, imposing duties and making appointments under this Regulation may respectively refer to the persons concerned specially by name or in virtue of their office or to classes of officials generally by their official titles; and all courts shall take judicial notice thereof.

71. The Diwan may, by Notification, either wholly or partially, subject to such conditions as he may think fit to prescribe, exempt any liquor or intoxicating drug from all or any of the provisions of this Regulation, either throughout the Cochin State or in any specified area, or for any specified period or occasion or as regards any specified person or class of persons.]^a

Note.—(1) All preparations containing not more than 0.1 per cent of cocaine are exempt from excise restrictions throughout the State—Diwan's Notification, No. 22, dated 6th Chingam 1107, page 120.

(2) Toddy drawn in pots or other receptacles freshly coated internally with lime has been exempted from the provisions of sections 10 and 13 of the Regulation throughout the State—Diwan's Notification No. 73, dated 8th Medam 1106, page 121.

(3) Medicated wines containing less than 20 per cent of proof spirit are exempt from all the provisions of the Abkari Regulation throughout the Cochin State—Diwan's Notification No. 71, dated 11th Medam 1106, page 121.

72. No action shall lie against the Sirkar or against any Abkari Officer; for damages in any Civil Court for any act *bona fide* done or ordered to be done in pursuance of this Regulation, or of

[a—] Substituted by Regulation V of 1091 for the original section 71.

any law for the time being in force relating to Abkari Revenue; and all prosecutions of any Abkari Officer, and all actions which may be lawfully brought against the Sirkar or against any Abkari Officer, in respect of anything done, or alleged to have been done, in pursuance of this Regulation shall be instituted within six months from the date of the act complained of and not afterwards.

In such action, if for damages, it shall be lawful for the court, if tender of sufficient amends shall have been made before the action was brought, in awarding the amount so tendered, to refuse costs to the plaintiff and direct him to pay the costs of the defendant.

SCHEDULE.

(See section 2.)

Regulations and Proclamations	Subject	Extent of Repeal
Regulation III of 1010	A regulation for the better administration of the Police.	So far as it relates to Abkari.
Regulation I of 1053	A regulation prescribing rules for the confiscation of animals, conveyances, etc., used in contraband trade.	Do.
Proclamation dated 21st Karkitagam 1072	A proclamation regarding Foreign liquors.	The whole.

NOTIFICATIONS—ABKARI REGULATION.

1. *Diwan's Notification No. 70, dated 11th Medam 1106.*

(Published on page 821 of the Cochin Government Gazette, dated 12th Medam 1106, Part I.)

In exercise of the powers conferred by section 1 of the Cochin Abkari Regulation, I of Section 1. 1077, as subsequently amended, and in supersession of all previous Notifications issued under that section, the Diwan is pleased to direct that all the provisions of the said Regulation shall come into force throughout the Cochin State from and after the date on which the provisions of section 69 of the Regulation as to the publication of this Notification shall have been complied with.

2. *Diwan's Notification No. 7, dated 6th Chingam 1107.

(Published on pages 3 to 5 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Under section 4 of the Cochin Abkari Regulation, I of 1077, as amended by Regulation V of 1091, and in exercise of all other powers enabling him in this behalf, the Diwan is pleased to make the following appointments in supersession of all previous Notifications in this behalf.—

Section 4 (a), (b), (d) and (e).

Appointments.

Local area to which applicable.

A—Under sub-section (a)

The Commissioner of Excise to be the Commissioner of Abkari Revenue, to exercise all the powers conferred under the Regulation; to have the control of the administration of the Abkari Department and the control of the Abkari Revenue.

Throughout the Cochin State.

B—Under sub-section (b)

(1) Inspectors of the Excise Department in charge of preventive circles—to exercise all the powers and to perform all the duties of the Commissioner, concurrently with the Commissioner and subject to the control of the Commissioner.—

(i) in respect of the issue of special permits under section 11 of the Regulation;

Throughout the Cochin State.

(ii) in respect of the issue of licenses under section 13 of the Regulation; and

(iii) under Chapter VIII of the Regulation.

Within their respective Circles as shown in the annexed schedule.

(2) Officers in charge of licensed distilleries and warehouses—to exercise all the powers and to perform all the duties of the Commissioner of Excise in respect of issue of special permits under section 11 for the transport of liquor made in or issued from the distilleries and warehouses of which they are in charge, concurrently with the Commissioner and subject to the control of the Commissioner.

Throughout the Cochin State.

* As amended by Diwan's Notification No. 53, dated 27th Chingam 1107.

Appointments.

Local area to which applicable.

(3) Tahsildars and the Deputy Tahsildar of Cranganur—to exercise all the powers and to perform all the duties of the Commissioner concurrently with the Commissioner and subject to the control of the Commissioner in respect of the issue of special permits under section 11 of the Regulation.

Within their respective local jurisdiction as Officers of Land Revenue.

(4) Licensed wholesale vendors of country spirits—to exercise all the powers and to perform all the duties of the Commissioner in respect of the issue of special permits under section 11 for the transport of such spirits sold by themselves, concurrently with the Commissioner and subject to the control of the Commissioner.

Within the area specified in their licenses.

(5) Licensed vendors of coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant, and all drugs synthetic or other, having a like physiological effect to that of cocaine and all preparations and admixtures of any of the above—to perform all the duties of the Commissioner in respect of the issue of special permits under section 11 of the Regulation for the transport of such drugs sold by themselves concurrently with the Commissioner and subject to the control of the Commissioner.

Throughout the Cochin State.

C—Under sub-section (d).

All officers of the Excise Department in charge of Preventive Circles—to perform the acts and duties mentioned in sections 40 to 53 inclusive of the Regulation.

Within their respective Circles as shown in the annexed schedule.

D—Under sub-section (e).

(1) The Commissioner of Excise, all Inspectors and Sub-Inspectors of the Excise Department—to be Abkari Officers under their respective denominations for the purposes of sections 31, 32, 34, 35, 38, 39, 53, 59, 62 and 72 of the Regulation and to exercise all the powers and discharge all the duties conferred and imposed on Abkari Officers in the sections aforesaid.

The Commissioner of Excise, throughout the State, Inspectors and Sub-Inspectors within the Circles to which they are attached.

Appointments.	Local area to which applicable.
(2) Sub-Inspectors in charge of distilleries and warehouses—to be Abkari Officers under their respective denominations for the purposes of sections 31, 32, 34, 35, 38, 39, 53, 59, 62 and 72 of the Regulation and to exercise all the powers and discharge all the duties conferred and imposed on Abkari Officers in the sections aforesaid.	Within the Circle in which the distillery or warehouse is situated.
(3) Petty officers and peons of the Excise Department on duty within the Cochin State to be Abkari Officers under their respective denominations for the purposes of sections 34, 35, 38, 39, 53, 59, 62 and 72 of the Regulation and to exercise all the powers and to discharge all the duties conferred and imposed on Abkari Officers in the sections aforesaid.	Within the Circles to which they are attached.

Provided that with reference to sections 31 and 34 of the Regulation there shall be no limit of jurisdiction within the Cochin State for the Abkari and other Departmental Officers named therein; but all persons arrested and all seizures made thereunder shall, without delay, be made over to the Excise officer possessing local jurisdiction.

2. This notification will take effect from 6th Chingam 1107 (22nd August 1931).

Schedule.

- (1) *Northern Circle.*—The Taluks of Trichur, Talappalli and Chittur.
- (2) *Southern Circle.*—The Taluks of Cochin-Kanayannur, Cranganur and Mukundapuram.

3. Powers under section 27.

*Diwan's Notification No. 8, dated 6th Chingam 1107,
Revenue Department, Separate Revenue.*

(Published on page 5 of the Cochin Government Gazette,
dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred upon him by section 5 of the Cochin Abkari Regulation, I of 1077, as amended by Regulation V of 1091, and in supersession of Notification No. 107, dated 28th Meenam 1099, Revenue Department, Separate Revenue, the Diwan is pleased to empower:—

Secs. 5-A, 6, 7, 11, 12, 13, 15, 24 & 29 (o)] NOTS. UNDER THE ABKARI REGN. 43

(1) All officers of the Excise Department of and above the rank of a Sub-Inspector to require manufacturers and vendors of any liquor or intoxicating drug to measure out or weigh such liquor or intoxicating drug or to test the strength or quality of any such liquor in their possession; and

(2) All officers of the said Department of and above the rank of Inspectors to destroy all toddy found in shops and deemed by them to be unwholesome and unfit for consumption.

4. Power to admit arrested persons to bail.

*Diwan's Notification No. 9, dated 6th Chingam 1107,
Revenue Department, Separate Revenue.*

(Published on page 5 of the Cochin Government Gazette,
dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred upon him by section 5-A of the Cochin Abkari Regulation, I of 1077, as amended by Regulation V of 1091, the Diwan hereby empowers all Sub-Inspectors of the Excise Department on duty within the Cochin State to admit persons arrested under section 34 of the said Regulation to bail to appear when summoned or otherwise directed before an Abkari Officer having jurisdiction to enquire into the offence for which such persons have been arrested.

5. *Denatured Spirits.

Diwan's Notification No. 49, dated 14th Makaram 1106.

(Published on pages 415 to 423 of the Cochin Government Gazette,
dated 9th Kumbham 1106.)

Whereas it has been found necessary to prescribe rules providing for the control of the preparation, possession and sale of denatured spirits in the Cochin State, the following rules are issued by the Diwan under sections 6, 7, 11, 12, 13, 15, 24 and 29 (o) of the Cochin Abkari Regulation, I of 1077, as amended by Regulation V of 1091.

1. *Definition.*—*Denatured spirit* means spirit subjected to a process prescribed by the Government of Madras by notification for the purpose of rendering it unfit for human consumption. The process prescribed for ordinary denatured spirit is the admixture with spirit of at least 50° over proof, of light caoutchoucine and pyridine bases in the proportion of half a gallon of light caoutchoucine and half a gallon of pyridine bases to 99 gallons of spirit. The light caoutchoucine and pyridine bases must answer the laboratory tests prescribed in the appendix. *Methylated spirit* means denatured spirit rendered effectively unfit for human consumption by the admixture of

*As amended by Diwan's Notification No. 32, dated 6th Chingam 1107.

crude wood naphtha in the proportion of one part of crude wood naphtha to nine parts of spirit. The use of crude wood naphtha in a highly purified condition is not permitted. Denaturation by other processes may be permitted by the Commissioner of Excise.

2. *Duty.*—Denatured and methylated spirits manufactured and denatured in the State or imported from British India shall be exempt from Excise duty.

3. *Import.*—Denatured and methylated spirits may be imported from British India by land with the previous permission of the Commissioner, provided that the spirit to be imported has been fully denatured as laid down in rule 5 *infra* and provided also that such spirit is transported from the frontier to its destination under cover of a permit in form G2. Spirit, which it is proposed to import, that is not sufficiently denatured, must either be denatured afresh at the expense of the importer or it must pay duty at the British Indian Tariff rate as potable spirit. The import of quantities within the limits of private possession is not covered by these restrictions.

4. *Export.*—Denatured spirits may be exported by distillers and holders of D. S. 2 licenses to places outside the State under a permit in form G2. granted by the Commissioner. When applying for the permit the exporter shall present to the Commissioner a permit authorising the import from competent authority of the place to which the spirit is exported.

5. *Manufacture.*—Denatured spirits may be manufactured by holders of distillery licenses in the State provided (1) that the light caoutchoucine and pyridine bases or wood naphtha to be mixed with the spirit must first be tested and approved in the Board's Laboratory, Madras, and certificate of such approval presented to the Commissioner, (2) that they must be kept under lock and key by, and under the supervision of, the Distillery Officer and (3) that they must be used in the proportions prescribed and in the manner, defined in rule 1 and the appendix to these rules. The Commissioner's previous sanction must be obtained for the employment of special methods of denaturation for spirit intended for use in particular arts and manufacture.

6. *Licenses.—Wholesale vend.*—Distillers, who manufacture denatured spirit, will be allowed to sell to holders of licenses under these rules and to officers of Government for Government purposes, either from their distilleries direct or from depots established with the approval of the Commissioner, quantities

of not more than 150 gallons of denatured spirit or 20 gallons of methylated spirit at one time. The wholesale depot licenses shall be in form D. S. 1.

7. *Licenses.—Retail vend.*—Licenses in form D. S. 2 for the sale of denatured spirit may be granted by the Commissioner to respectable persons for a fee of Rs. 10 per year on their showing that they have a demand for such spirit. The licensee may sell in quantities not exceeding 50 gallons at a time to other holders of D. S. 2 licenses or holders of special licenses in form D. S. 3 (varnish-makers), to officers of Government for Government purposes and not exceeding one gallon to private persons. Issues in excess of a gallon shall be covered by a permit in form G2. to be obtained from the Commissioner.

8. *Licenses to varnish-makers and others.*—Licenses in form D. S. 3 may be granted by the Commissioner to varnish-makers and others for possession of denatured spirit in such quantities as the Commissioner may determine on consideration of their reasonable requirements for use in their business but not for sale. But Government officers are exempted from taking out a license for possession and use of denatured spirit for Government purposes.

9. *Licenses to chemists and druggists.*—Licenses in form D. S. 4 will be granted by the Commissioner for an annual fee of Rs. 5 to chemists and druggists who for special reasons require methylated spirit.

10. *Limits of possession.*—The quantity prescribed as the limits of private possession of denatured spirit is one imperial gallon. The limit of possession of methylated spirit is one reputed quart.

11. *Permits for transport.*—No denatured spirit shall be transported in quantities exceeding one imperial gallon or methylated spirits in excess of one reputed quart except under a pass in form G2.

12. *General conditions applicable to all licenses.*—(i) No shop or depot for the vend or storage of denatured or methylated spirit shall be located in the same building with any shop for the sale of intoxicating liquor for consumption on the premises.

(ii) The license must be hung up in a conspicuous place within the depot or shop.

(iii) No depot or shop shall be kept open between the hours of 9 p. m. and 6 a. m.

(iv) Denatured spirit kept for sale shall be of good quality and unadulterated. The sale of denatured spirit whose hydrometer or apparent strength is below 50° O. P. is prohibited. Any attempt to render such spirit fit for human consumption is punishable under section 55-A of the Cochin Abkari Regulation. Should any Inspecting Officer be of opinion that any spirit found by him on inspection is insufficiently denatured, he shall report the matter to the Commissioner and may, at the time of inspection, remove the spirit in question or cause the receptacle to be sealed and submit a sample to the Commissioner to be sent to the Board's Laboratory, Madras, for analysis. If the analysis shows that it is insufficiently denatured, the spirit shall be at once treated afresh or, failing this, destroyed.

(v) True accounts of transactions shall be maintained from day to day in ink in form D. S. 5 by the holders of licenses other than those in form D. S. 1 who shall maintain their accounts in the form appended to their license. The accounts shall be in printed books which may be obtained from local Inspectors of Excise on payment of the price fixed. The accounts and the permits received shall be preserved for one year after the period covered by the license and shall be handed over to the range Sub-Inspector on the expiry of the license.

(vi) No privilege of storage or vend shall be sold, transferred or sub-rented without the Commissioner's previous sanction. Nor, if the Commissioner so orders, shall any agent be appointed for the management of any such privilege without his previous approval.

(vii) Any license shall be revocable by the Commissioner on giving the licensee fifteen days' notice of such revocation.

(viii) The premises for which the license is granted shall be open to inspection by an officer of the Excise Department not below the rank of Sub-Inspector, and the Inspector holding local jurisdiction shall be furnished with such information regarding the quantity of spirit used as may be required by him.

(ix) An inspection note book with pages numbered consecutively shall be maintained for the use of Inspecting Officers and shall be handed over to the Inspector of the Circle or to any other officer authorised by him to receive it on a receipt being given therefor. This note book is the property of the Government and shall be returned on the expiry of the license to the range Sub-Inspector in an unmutilated and reasonably clean condition on a receipt being given therefor.

(x) Every bottle, jar, cask or other receptacle containing denatured or methylated spirit received into or kept for storage or sale shall be conspicuously labelled or branded with the words "made and denatured or methylated in India," or "made in" and denatured or methylated in India" or 'made and denatured or methylated in' as the case may be.

(xi) Licensees shall be bound by any additional rules that may be prescribed by the Diwan from time to time.

(xii) . In case of breach of any of the conditions of a license it shall be competent to the Commissioner to impose a fine not exceeding Rs. 100 for every such breach or to cancel the license forthwith. The imposition of a fine or cancellation of a license shall not be held to prevent the licensee from being prosecuted under Regulation I of 1077.

**Official Laboratory Tests to ascertain the suitability of samples
of Light Caoutchoucine and Pyridine Bases for
denaturing Alcohol.**

Light Caoutchoucine.

1. *Nature.*—By "caoutchoucine" is meant the liquid obtained by the dry distillation of vulcanised rubber. By "light caoutchoucine" is meant the liquid obtained by redistilling "caoutchoucine" and collecting that portion which passes over at or below about 200° C.

2. *The specific gravity of light caoutchoucine.*—The specific gravity of light caoutchoucine at 60° F. should lie between .835 and .860 referred to water as 1.000.

3. *Boiling test.*—For the purpose of this test, 100 c.c. of light caoutchoucine should be redistilled in the pyridine testing flask (see specification for pyridine bases). Under these conditions not more than 15 c. c. of distillate should pass over at or below 100° c. whilst the total (including the foregoing) of at least 70 c. c. should pass over at or below 200° C.

4. *Absence of soluble constituents.*—When 25 c.c. of light caoutchoucine are shaken with an equal volume of water in a stoppered graduated cylinder and due time is allowed for the liquids to separate again into two layers, the light caoutchoucine should show no appreciable diminution in volume.

5. *Neutrality.*—The aqueous layer obtained from test 4 should show no marked acidity or alkalinity when tested with both red and blue litmus paper.

6. *Limit of saturated hydrocarbons.*—At least 70 per cent of the light caoutchoucine should be soluble in concentrated sulphuric acid. For testing this 25 c. c. should be measured off into a tapped and stoppered separating cylinder of suitable capacity and sulphuric acid should be added at first with great care and very small quantities. After each addition of acid, the cylinder should be shaken and cooled to avoid loss of volatile constituents. Sufficient acid must be used (usually about 50 c.c.) for the high coloured layer to become quite fluid so that it can separate readily from the upper layer of unattached constituents. After a final thorough shaking and cooling, the cylinder should be left for about three hours to effect complete separation of the two layers and the lower layer be then tapped off. The almost colourless upper layer should be again shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the sulphuric acid) and separated as before after standing. It should finally measure not more than 7 c.c. The acid used should be of specific gravity 1·84 and may be of commercial quality.

7. *Freedom from water.*—Light caoutchoucine should not contain any appreciable amount of water. Any officer engaged in drawing samples for test should certify on the bottle that he has drawn the sample from the bottom of the containing vessel where the water, if present, will be found. For this purpose he should employ a syphon tube of which the shorter limb reaches to the floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free of moisture.

Pyridine Bases.

1. *Colour.*—The colour must not ordinarily be darker than that given by 2 c.c. of decinormal iodine solution dissolved in one litre of distilled water.

2. *Mixibility with water.*—The pyridine bases should mix readily and completely with spirit and should give a clear or only slightly opalescent solution when mixed with twice their volume of water.

3. *Amount of water present.*—From 20 c. c. of the pyridine bases mixed with 20 c. c. of caustic soda solution (density 1·4) at least 18·5 c. c. of the bases should separate after having been repeatedly shaken together and allowed to stand.

4. *Titration.*—Dissolve 1 c. c. of the pyridine bases in 9·5 c. c. of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot on congo-red paper (the blue colour) should at once disappear. At least 9·5 c.c. of the normal sulphuric acid should be required to produce this

reaction. (To prepare the congo-red paper, dissolve one gram of congo-red in one litre of distilled water. Soak filter paper in this and then dry).

5. *Cadmium Chloride reaction.*—Vigorously shake together 10 c. c. of a solution of 1 c. c. of pyridine bases in 100 c. c. of distilled water with 5 c. c. of a 5 per cent solution of dry fused cadmium chloride. A distinct crystalline precipitate should immediately result, and there should be an abundant separation of crystals within ten minutes.

5 (a) Another 10 c. c. of the above 1 per cent aqueous solution should give a white precipitate when mixed with 5 c. c. Nessler's reagent.

6. *Boiling point.*—Distil 100 c. c. of the pyridine bases in the manner described below. At least 50 c. c. should distil over, at or under 140°C and a total of 90 c. c. at or under 160°C .

Method.—One hundred cubic centimeters of pyridine bases are placed in a short necked copper flask of about 200 c. c. capacity. The flask is arranged on asbestos card which has a circular hole 30 m. m. diameter cut in it. To the flask is attached a fractionating column (consisting of a tube 13 m. m. wide and 170 m. m. long provided with one bulb) of which the side tube (issuing 1 c. m. above the bulb) joins a Liebig's condenser of which the cooled part is at least 400 m. m. long*. A standard thermometer is placed in the head of the column so that its bulb occupies the centre of the bulb of the column.

The speed of distillation is adjusted to 5 c. c. per minute, the distillate being received in a graduated glass cylinder. At least 50 c. c. should distil over at or under 140°C and 90 c. c. at or under 160°C at a barometric pressure of 760 m. m.

If the barometer varies from 760 m. m. a correction of 1°C for each 30 m. m. of variation should be applied (e. g., under 770 m. m. of pressure 50 c. c. of distillate should come over at or under 140.3°C , whilst under 750 m. m. the same amount of distillate should come over at 139.7°C).

Note.—Pyridine proper is a single definite compound of ($\text{C}_5\text{H}_5\text{N}$) boiling at about 116°C . "Pyridine bases" are mixtures of pyridine with closely allied compounds, boiling at various temperatures. They are cheaper and more effective denaturants than the pure pyridine.

* The above pattern is that specified in the German Government's Regulations and has been suggested for adoption as being a simple form obtainable in every Chemical Laboratory. The more modern double surface condensers may, of course, be substituted where available.

6. Hemp Drugs Rules.

**Diwan's Notification No. 24, dated 6th Chingam 1107.*

(Published on pages 37 to 50 of the Cochin Government Gazette, dated 6th Chingam 1106, Part I.)

Under sections 6, 7, 10 to 16, 24 and 29 of the Cochin Abkari Regulation, I of 1077, and in exercise of all other powers enabling him in this behalf, the Diwan, in supersession of the Notification No. 117, dated 23rd Edavam 1102, Revenue Department (Separate Revenue), as subsequently amended, is pleased to prescribe the following rules for the import, sale, possession, export and transport of hemp drugs (*Cannabis Sativa or Indica*).

Interpretation.

1. In these Rules, unless there be something repugnant in the subject or context:—

(i) "Hemp Drugs" means any intoxicating drink or substance prepared from any part of the hemp plant and includes ganja, charas, bhang and every preparation and admixture of the same.

(ii) "Ganja" means the dried flowering tops of the cultivated female hemp plants which have become coated with resin in consequence of having been unable to set seeds freely.

(iii) "Charas" means the resinous matter formed on the flowering tops of cultivated female hemp plants when collected separately.

(iv) "Bhang" means the dried leaves of the hemp plant whether male or female and whether cultivated or uncultivated.

(v) "Licensed Vendor" means a person who has obtained from the Commissioner of Excise a license for the retail vend of hemp drugs.

(vi) "Tola" means a weight of 180 grains troy.

(vii) "Seer" means a weight of 80 tolas.

Import.

2. No hemp drug shall be imported into the Cochin State except on behalf of the Government and except what may be carried for immediate personal consumption by a *bona fide* adult traveller which is limited to one tola.

3. The import of hemp drugs into the State will not be permitted unless an import certificate in the prescribed form

* As amended by Diwan's Notification No. 53, dated 27th Chingam 1107.

Gr signed by the Diwan and countersigned by the Agent to the Governor-General, Madras States, has been previously obtained and unless the rules for the time being in force in the place of export relating to the export of hemp drugs, have been complied with. In the case of imports from a foreign country the import certificate will be issued in duplicate. The original should be sent to the exporting firm and the duplicate to the Commissioner of Excise, Madras, with an application for the issue of an import authorisation marked "in transit" to enable the consignment being cleared from the Customs.

Sale.

4. No hemp drugs shall be sold without a license in form H. D. 4 from the Commissioner of Excise.

5. The Government do not guarantee the supply of hemp drugs of any particular salt.

6. Hemp drugs will be supplied on prepayment of the issue price at such rates as the Diwan may, from time to time, prescribe by Notification in the Cochin Government Gazette, at any Taluk Treasury at which the Diwan may authorise the keeping of the drug for sale in quantities of one seer and multiples thereof to any licensed vendor.

7. A licensed vendor may sell hemp drugs to any person in any quantity not exceeding the limit fixed for possession without a license and to any other licensed vendor in any quantity not being less than 3 tolas of ganja and 10 tolas of bhang.

8. No person shall have in his possession without a license from the Commissioner more than 3 tolas of ganja or 10 tolas of bhang.

Export.

9. The export of hemp drugs by land to any place outside the Cochin State is permitted in the following cases only:—

(a) *By Post or Anchal.*—

The export will be allowed only by parcel Post or Anchal and the following conditions will be enforced.—

(i) The parcel shall be insured;

(ii) The Diwan will be at liberty to prohibit the export by Post or Anchal from any place within its jurisdiction to any place outside;

(iii) The export shall be covered by an import authorisation (in addition to the export authorisation) which shall be issued by the proper authority in the Government of the country

to which the parcel is addressed and it will be open to any Government to refuse the issue of such authorisation ;

(iv) The parcel shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcel in detail and such other particulars as the Diwan may determine in consultation, if necessary, with the Governments concerned. This declaration shall be made by the sender and handed in at the Post or Anchal office at which the parcel is tendered for transmission.

(b) *Otherwise than by Post or Anchal.*—Subject to the production of an import certificate from the Government of the importing country approving of the import and under an export authorisation obtained from the Diwan. The import, transport and export of hemp drugs in transit through the Cochin State from one portion to another of Travancore or British India, are permitted subject to such regulations as may be prescribed by the Diwan in each case.

Note.—Export authorisations will be issued in triplicate, one copy being retained for record, one copy being handed over to the consignor so that it may accompany the consignment and the third being despatched to the Government of the importing country. A fourth copy will also be issued in the case of despatch by parcel Post and produced by the consignor at the Post or Anchal office of despatch.

Transport.

10. The transport of hemp drugs within the State by licensed vendors is prohibited except under the following conditions:—

(i) A licensed vendor desiring to transport hemp drugs from one circle to another shall obtain a permit for each consignment from the Commissioner of Excise or from the Excise Inspector of the Circle from which drug is to be transported ; from one range to another from the Excise Inspector of the Circle ; from one shop to another in a Range either from the said officers or from the range Sub-Inspector or from the licensed vendor or his authorised agent within the limits of which license the shops are situated. No licensed vendor shall have authority to carry or cause to be carried any quantity of hemp drugs beyond the limits of his license. Licensed vendors, their authorised agents and Sub-Inspectors of ranges are hereby empowered to grant permits under this rule.

(ii) Transport from a Taluk Treasury to a shop shall be covered by a permit granted by the Treasury officer.

(iii) The transmission of hemp drugs by ordinary Post or Anchal is prohibited.

The transmission of the above things by inland Post or Anchal will be permitted subject to the following restrictions:—

- (1) Only the parcel Post shall be used.
- (2) The parcels shall be insured.
- (3) The parcels shall be covered by permits which shall, in the case of transmission within the State, be issued by the Commissioner, and in other cases in conformity with the provisions of Rule 9.
- (4) The parcels shall be accompanied by a declaration stating the names of the consignee and consignor, the contents of the parcel in detail, and number and date of the permit covering the transmission and the number of the license held by the consignee.
- (5) The consignee shall show distinctly in his account books the name of the consignor and the quantity of drugs sent to him from time to time by Post or Anchal.

11. *The permit shall specify.*—(a) the name of the person to whom it is granted; (b) the name of the person in charge of the consignment; (c) the place from which it is issued; (d) the number of packages and the weights and contents of each; (e) destination of the consignment; (f) the period allowed for transport; (g) the route to be taken and (h) the name and signature of the officer or other person granting it.

12. A duplicate of every transport permit granted as aforesaid shall be sent by the officer or other person granting it by Anchal to the Inspector of the Circle through the Sub-Inspector to whose range the consignment is to be taken.

13. If any licensed vendor has in his possession on the expiry, cancellation or forfeiture of his license, any hemp drugs, which he is unable to dispose of to the satisfaction of the Commissioner of Excise by private sale to other licensed vendors, he shall surrender the same to the Commissioner; and the incoming licensed vendor or, if the expired, cancelled or forfeited license is not renewed, any licensed vendor, when required by the Commissioner, shall be bound to purchase the articles aforesaid to the extent of two months' supply at such price and in such quantities as the Commissioner shall adjudge; provided that the price of hemp drug thus adjudged shall, in no case, exceed the rate at which they can be procured from the Government; provided also that if such articles be declared by a Civil Surgeon to be unfit for use, the Commissioner shall cause them to be destroyed.

14. (1) Hemp drugs confiscated under the Abkari Regulation or surrendered under these rules shall be examined by the Commissioner of Excise who may send it to the Chief Medical and Sanitary Officer or a Civil Surgeon in case he is unable to decide whether it is fit for use or not. The Chief Medical Officer or Civil Surgeon shall, after examination, return the article with his opinion thereon.

(2) The Commissioner of Excise shall, if the article be declared fit for use, forward it to the Central Stores to be taken into stock. If the article is declared unfit for use it shall be immediately destroyed in the presence of the Commissioner of Excise or any other officer deputed for the purpose.

15. Every licensee shall maintain in his shop from day to day true accounts of transactions in ink in the prescribed form H. D. 6 which may be obtained from the Excise Inspector of the Circle on payment of cost price.

16. Permits for hemp drugs received must be carefully filed in support of the accounts. The accounts and permits shall be produced for the inspection of the officers authorised to inspect the shops.

17. The licensee shall be required to allow his licensed premises to be freely inspected by officers of the Excise Department of and above the rank of Sub-Inspectors. These officers are empowered to enter and examine the premises, to test the weights, measures and stock of hemp drugs in the licensed premises and to call for and check the accounts kept in the shop. Police officers of and above the rank of Inspectors, will also make inspection when it comes within the scope of their duty.

18. All officers authorised to inspect shops are authorised to detain any hemp drug found unfit for consumption or use or which they may believe to have been tampered with in any way and the Commissioner of Excise is empowered to confiscate and destroy such drugs.

19. All licensees shall be bound by any additional, general or special rules that may be prescribed under the Cochin Abkari Regulation and shall, if so required by the Commissioner or any other officer authorised by him, deliver up their licenses for amendment or for the issue of fresh ones.

20. The right to vend hemp drugs shall be put up to auction by the Commissioner of Excise at such time, in such manner and subject to such conditions of sale, general or special,

as shall be fixed by the Diwan. Such sales shall be subject to confirmation by the Diwan.

21. The Commissioner may also grant to any *bona fide* medical practitioner or druggist for an annual fee of Rs. 5 a special license in form H. D. 5, for sale for medicinal purposes only of ganja and preparations and admixtures of the same in accordance with these rules. Such licenses shall be liable to be cancelled by the Commissioner, if he has reason to believe that the licensee has been or is dealing in the drugs under cover of such license for other than purely medicinal purposes.

22. During the closing month of the lease (Karkadagam) no licensee shall apply for more ganja than is necessary to meet the legitimate requirements of the remaining days of the lease. Every indent for ganja in Karkadagam to the Treasury officer or to any ganja shop-keeper shall be sent through the Inspector of the Circle in which the shop is situated, who may, at his discretion, refuse to pass it in full or may pass it for supply of only such quantity as he considers reasonable.

23. No licensee shall keep any greater quantity of hemp drugs than may be fixed by the Commissioner. The Diwan may, at any time, during the currency of a lease, if he finds issues to a shop are abnormally high, restrict further issues unless good reason is shown by the licensee.

24. If any license for hemp drugs is used as a cloak for illicit sale or if the licensee knowingly sells hemp drugs to a smuggler of such drugs, or if the Commissioner has reason to suspect that the licensee is guilty of any offence of that nature, he may, after recording his reasons, forthwith cancel the license or resell or otherwise dispose of the privilege at the risk of the licensee. The rent for the whole lease shall become due at once when a license is cancelled under this rule.

25. Whoever, being a licensed vendor, contravenes any of these rules, or disobeys the instructions issued by any departmental officer for the purpose of carrying out these rules, or violates any of the conditions of his license shall be liable at the discretion of the Commissioner to a penalty not exceeding Rs. 50 for every such wilful act or omission. The imposition of a fine under this rule shall not be held to bar the prosecution of such persons for any offence he may have committed against the provisions of the Abkari Regulation, I of 1977.

26. The Commissioner may, from time to time, fix the maximum or minimum rate at which hemp drugs may be retailed in any particular locality, and no hemp drugs shall be sold either below the minimum or above the maximum so fixed,

27. Nothing herein contained shall affect any rule or notification at present in force so far as they are not inconsistent with the rules now published.

7. Issue price of Ganja.

Diwan's Notification No. 61, dated 9th Kanni 1107.
(Published on page 370 of the Cochin Government Gazette,
dated 10th Kanni 1107, Part I.)

Under Rule 6 of the revised hemp drugs rules contained in Diwan's Notification No. 24, dated 6th Chingam 1107 (22nd August 1931), Revenue Department (Separate Revenue), published on pages 37 to 50 of the Cochin Government Gazette, dated 6th Chingam 1107, and in supersession of the Diwan's Notification No. 127, dated 7th Meenam 1104 (20th March 1929), Revenue Department (Separate Revenue), the Diwan is pleased to fix the issue price of ganja in Taluk Treasuries at Rs. 29-8-0 per seer of 80 tolas from the date of publication of this notification until further orders.

8. Rules regarding the Import, Export, etc., of galenical preparations of the Indian Hemp.

Diwan's Notification No. 23, dated 6th Chingam 1107.
(Published on pages 32 to 36 of the Cochin Government Gazette,
dated 6th Chingam 1107, Part I.)

In virtue of the powers conferred upon him by sections 6, 7, 10 to 13, 15, 24 and 29 of the Cochin Abkari Regulation I of 1077, as subsequently amended, the Diwan prescribes the following rules relating to the manufacture, sale, import, export, possession and transport of galenical preparations (extract and tincture) of the hemp plant. The rules will come into force at once.

Rules relating to the transactions in galenical preparations (extract and tincture) of the Indian hemp.

1. In these rules:—

(a) 'Galenical preparations' of the 'Indian hemp' mean and include—the extract and tincture of *Cannabis Indica*.

(b) 'Approved practitioner' means—

(i) any person registered as a medical practitioner under the British Medical Act, 1858, and any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India; or

(ii) any person registered as dentist under the Dentists Act, 1878, and any Act of Parliament amending the same; or

(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the British Medical Act, 1858, the British Dentists Act, 1878, and any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India, and approved by the Commissioner of Excise for the purpose of these rules; or

(iv) any person who is a licentié of Indian Medicine of the Madras School of Indian Medicines; or

(v) any other person engaged in medical or veterinary practice and approved by the Diwan for the purposes of these rules.

(c) "Prescription" means prescription given by an approved practitioner for the supply of galenical preparations of the Indian hemp in accordance with these rules.

2. The manufacture of galenical preparations of the Indian hemp will be permitted only for medical and scientific purposes, by persons and in premises duly licensed for the purpose.

3. The manufacture should be carried on only from ganja lawfully obtained.

4. Any person may have in his possession without a license only such quantities of the galenical preparations as may have been at one time dispensed and sold for his use in accordance with a prescription:

Provided that an approved practitioner may possess galenical preparations for use in the exercise of his profession but not for sale up to the limit of 2 drams (54. 6 grs. avoird.) in the case of *Extractum Cannabis Indica* and 1 lb. in the case of *Tincture Cannabis Indica*.

5. A licensee may have in his possession galenical preparations of the Indian hemp in such quantity and in such manner as may be specified in his license.

6. The import of galenical preparations of the Indian hemp will be allowed only under an import authorisation granted by the Commissioner of Excise.

7. Nothing in these rules shall be deemed to permit the import of galenical preparations of the Indian hemp.—

(a) from any part of India outside the Cochin State unless an import certificate signed by the Diwan and countersigned by the Agent to the Governor-General has been previously obtained and unless the rules for the time being in force in such part relating to the export of these preparations have been complied with;

(b) from any foreign territory unless an import certificate in duplicate signed by the Diwan and countersigned by the Agent to the Governor-General has been previously obtained and unless the duty leviable at the place of importation under the Indian Tariff Act, 1894, or any other enactment for the time being in force has been paid and the pass has been endorsed by the Customs officer at the place of import.

Note.—(1) The import certificate should be forwarded to the exporting firm along with the indent and the duplicate to the Commissioner of Excise, Madras, with an application for the issue of an import authorisation marked 'in transit' to enable the consignment being cleared from the Customs.

(2) An application for import certificate should give (1) the name, address, and business of the importer, (2) the port of import in the case of imports by sea, (3) the exact description and quantity of the drugs with the drug contents thereof, (4) the amount of the drug which the importer is entitled to possess in terms of drug contents and the stock on hand on the date of application, (5) the name and address of the firm from which the drug is to be obtained, and (6) the purpose for which the drug is required.

8. The export of galenical preparations of the Indian hemp to any part of British India, any foreign territory or Indian State will not be permitted unless an import certificate is produced from the Government of the importing country approving of the import and an export authorisation is obtained from the Diwan, provided that no such authorisation is required in respect of such preparations that are imported into the Cochin State in transit outside the Cochin State by land if the import authorisation covering their importation has been marked "in transit" by the authority that issued such import authorisation, provided further that the following procedure shall be followed in the case of exports under an export authorisation granted by the Diwan:

(a) *By Post or Anchal.*—The export will be allowed only by parcel Post or Anchal and the following conditions will be enforced:—

- (i) the parcel shall be insured;
- (ii) the Diwan will be at liberty to prohibit transport by Post or Anchal from any place within the State to any place outside;

(iii) the export shall be covered by an import authorisation which shall be issued by the proper authority in the Government of the country to which the parcel is addressed and it will be open to any Government to refuse the issue of such authorisations ;

(iv) the parcel shall be accompanied by a declaration stating the name of the consignee and the consignor, the contents of the parcel in detail, the number and date of authorisation covering the despatch, the number of the license held by the consignee and such other particulars as the Diwan may determine in consultation, if necessary, with the Governments concerned. This declaration shall be made by the sender and handed in at the Post or Anchal office at which the parcel is tendered for transmission.

(b) *Otherwise than by Post.*—Export authorisations issued by the Diwan will be granted under ordinary conditions.

Note.—Export authorisations will be issued in triplicate one copy being retained for record, one copy being handed over to the consignor so that it may accompany the consignment and the third being despatched to the Government of the importing country. A fourth copy will also be issued in the case of despatch by parcel Post and produced by the consignor at the Post or Anchal office of despatch.

9. (a) The transport of galenical preparations of the Indian hemp, within the State is permitted under an authorisation issued by the Commissioner or by the licensee from whom the drug is purchased.

(b) The transmission of galenical preparations (extract and tincture) of the Indian hemp by ordinary Post or Anchal is prohibited. The transmission of the above drugs by inland Post or Anchal will be permitted subject to the following conditions :—

(i) only the parcel Post shall be used ;

(ii) the parcels shall be insured ;

(iii) the parcels shall be covered by permits which shall, in the case of transmission within the State, be issued by the Commissioner and in other cases by the proper authorities in the place to which the parcels are addressed ;

(iv) the parcels shall be accompanied by a declaration in writing stating the names of the consignee and the consignor, the contents of the parcel in detail, the permit number and date covering the transmission and the number of the license held by the consignee ; and

(v) the consignee shall show distinctly in his account books the name of the consignor and the quantity of the drug sent to him from time to time by Post or Anchal.

10. The sale of galenical preparations of the Indian hemp except under a license, is prohibited. Sale by license is allowed only to :—

(1) approved practitioners up to the limit of 2 drams (54·6 gr. avoirdupois) in the case of *Extractum Cannabis Indica* and 1 lb. in the case of *Tincture Cannabis Indica*;

(2) other licensees up to the limit of possession prescribed in their licenses ;

(3) persons authorised to export the drugs up to the limit of the amount which they have been specially permitted to export ; and

(4) any other person on the authority of and in accordance with the written prescription of an approved practitioner other than such person himself :

Provided that in the case of sales otherwise than on prescription, the drug shall not be delivered to any person not licensed or otherwise authorised to be in possession of the drug who purports to be sent by or on behalf of a person so licensed or authorised unless such person produces an authority in writing signed by the person so licensed or authorised to receive the drugs on his behalf and unless the licensee is satisfied that the authority is genuine.

11. In the case of every sale otherwise than on a prescription the licensee shall issue an authorisation to cover the transport of the consignment to its destination, if a permit has not already been taken out from an authorised Government officer.

12. (a) A package or bottle containing galenical preparations of the Indian hemp shall before sale be marked with the amount of the drugs in the package or bottle.

(b) Galenical preparations of the Indian hemp shall be sold only in a package or bottle plainly marked—

(1) in the case of a powder, solution or ointment, with the total amount thereof in the package or bottle and the percentage of the drugs in the powder, solution or ointment;

(2) in the case of tablets or other articles, with amount of the drugs in each article and the number of articles in the package or bottle :

Provided that this rule shall not apply to any preparation dispensed by an approved practitioner or on the prescription of an approved practitioner.

13. A prescription for the supply of galenical preparations must comply with the following conditions:—

(1) the prescription must be in writing, must be dated and signed by the approved practitioner with his full name and address and qualifications and marked with the words "not to be repeated" and must specify the name and address of the person to whom the prescription is given and the total amount of the drug to be supplied on the prescription, provided that where the medicine to be supplied on the prescription is a proprietary medicine, it shall be sufficient to state the amount of the medicine to be supplied;

(2) the prescription shall not be given for the use of the prescriber himself;

(3) a prescription shall only be given by a registered dentist for the purpose of dental treatment and shall be marked "for local dental treatment only;"

(4) a prescription shall only be given by a registered veterinary surgeon for the purpose of treatment of animals and shall be marked "for animal treatment only;"

(5) an approved practitioner shall not give any prescription for the supply of any of the drugs otherwise than in accordance with the foregoing conditions.

14. Galenical preparations of the Indian hemp shall not be supplied more than once on the same prescription except in pursuance of fresh directions duly endorsed on the prescription by the approved practitioner by whom it was originally issued and signed with his name in full and dated.

15. The name of the person, firm or body corporate dispensing the prescription, the address of the premises at which and the date on which it is dispensed must be marked on the prescription.

16. Every bottle or package containing any galenical preparations of the Indian hemp shall be marked with the percentage or proportion or amount of *Cannabis Indica* contained in the preparation.

17. (a) Licensees shall maintain correct accounts of all transactions in the drugs in the prescribed form which can be purchased from the office of any Inspector such accounts to show in respect of each receipt the source of supply and the quantity

received and in respect of each issue the quantity issued and the name and address of the person to whom it is issued. They shall file in support of the accounts of receipts, Customs receipts for duty paid or invoices of supplies obtained otherwise than by import by sea; and in support of their accounts of issues copies of the prescriptions on which they are made, and in the case of issues made otherwise than on prescriptions receipts from the person to whom the issues were made. Such accounts and documents shall be preserved for not less than two years from the date of the last entry in the accounts.

(b) Licensees shall send to the local Inspector of Excise a monthly abstract of their transactions in respect of each head of accounts so as to reach the Inspector not later than the 10th of the month following that to which the transactions relate.

(c) The licensees may keep their wholesale accounts in a separate book (in the same form) if they choose to do so.

18. All stocks of galenical preparations of the Indian hemp and all accounts and records of transactions under a license shall be open to inspection by any officer of the Excise Department not lower in rank than a Sub-Inspector.

19. Licensees shall, on requisition by the Commissioner or by any officer duly authorised by the Commissioner, deliver up the license for amendment or for the issue of a fresh license.

20. In case of breach of any of the conditions of a license, the Commissioner may impose a fine not exceeding Rs. 100 for every such breach or may cancel the license forthwith.

21. The imposition of a fine or cancellation of a license under the foregoing rule shall not operate as a bar to prosecution under the Cochin Abkari Regulation, I of 1077.

22. When a license has been cancelled or suspended or has expired, such person shall forthwith make over to the Commissioner all drugs in his possession.

The Commissioner shall cause any such drugs confiscated under the Regulation or delivered to him to be examined by the Chief Medical Officer or by such other officer as the Diwan may direct. If any such drugs are certified by such officer to be fit for use, the Commissioner may sell them to any licensee. The Commissioner may require any licensee to purchase at such price as the Commissioner may direct any quantity of such drugs not exceeding such quantity as the Commissioner may determine to be ordinarily saleable by him in two months. If any such drugs are certified as aforesaid to be unfit for use the Commissioner shall cause them to be destroyed.

The Commissioner shall dispose of all other things confiscated in connection with any offence regarding such drugs in such manner as he may think fit.

9. Cocaine Rules.

*Diwan's Notification No. 21, dated 6th Chingam 1107,
Revenue Department, Separate Revenue.*

(Published on pages 24-32 of the Cochin Government Gazette,
dated 6th Chingam 1107, Part I.)

In virtue of the powers conferred upon him by Sections 6, 7, 10, 11, 13, 15, 24 and 29 of the Cochin Abkari Regulation, I of 1077, as subsequently amended, and of all other powers enabling him in this behalf, and in supersession of the rules contained in Diwan's Notification No. 119, dated 18th July 1926/3rd Karkadagam 1101, as subsequently amended, the Diwan hereby prescribes the following rules for the import, export, transport, possession and sale of cocaine and allied drugs.

Name, extent and application.

1. These rules shall be known as the "Revised Cochin Cocaine Rules," shall apply to the whole of the Cochin State and shall come into force at once.

Definitions.

2. In these rules:—

(a) "Commissioner" means the Commissioner of Excise, Cochin State.

(b) "Authorised Medical Practitioner" means any registered practitioner as defined in the Madras Medical Registration Act, 1914, and any unregistered person who is possessed of qualifications which render him eligible for registration under the British Medical Act, 1858, and any Act of the British Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India and who has been authorised in this behalf by the Commissioner in consultation with the Chief Medical Officer. This definition includes any person who is a licentiate of Indian Medicine of the Madras School of Indian Medicine.

(c) "Cocaine" includes coca leaves, alkaloids of coca, any other intoxicating drink or substance prepared from the coca plant, any drugs, synthetic or other having a like physiological effect to that of cocaine, and any preparation or admixture of

the above except such as may be exempted from all Excise restrictions.

(d) "Prescription" means a prescription given by an authorised medical practitioner for the supply of cocaine drugs to a patient in accordance with these rules.

(e) "Inspector" means Inspector of the Excise Department.

Licenses and permits.

3—A. The possession, import, export, transport and sale of cocaine and allied drugs without a permit or license or in contravention of these rules are absolutely prohibited. The sale of cocaine without a license is illegal under section 15 and punishable under section 55 of the Cochin Abkari Regulation. Licenses for the sale of cocaine shall be in the appended form E. C. I. and will be issued free of fee by the Commissioner to the following classes of applicants if they have a legitimate demand for cocaine and are approved by the Commissioner:—

- (a) authorised medical practitioners;
- (b) dentists and veterinary practitioners holding diplomas from recognised institutions;
- (c) chemists and druggists having regular dispensing business in charge of qualified compounders; and
- (d) other persons subject to the previous sanction of the Diwan in each case.

Applications for the grant of these licenses shall bear a Cochin Court Fee stamp of the value of 8 annas.

Note.—Government Hospitals and Dispensaries are exempted from taking out the license.

3—B. The transmission by inland Post or Anchal of cocaine is prohibited except as provided below.—

The transmission by licensed chemists by inland Post or Anchal of cocaine drugs is permitted subject to the following conditions:—

- (i) only the parcel Post shall be used;
- (ii) the parcels shall be insured;
- (iii) the parcels shall be covered by permits which shall, in the case of transmission to any place within the State, be issued by the Commissioner, and in other cases in conformity with the provisions of rule 8;
- (iv) the parcels shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents

of the parcels in detail, the permit number and date covering the transmission and the number of the license held by the consignee; and

(v) the consignee shall show distinctly in his account books the name of the consignor and the quantity of drugs sent to him from time to time by Post or Anchal.

3—C. The maximum quantities of cocaine in excess of which authorisation for import, export, transport and licenses for possession shall be required are as under.—

(1) In the case of authorised medical practitioners and dentists and veterinary practitioners holding diplomas from recognised institutions who require the drug for use in the exercise of their profession.

Half an ounce or such larger quantity as may be fixed by the Commissioner in each case.

Explanatory Note:—(a) The term “use in the exercise of their profession” covers only the actual direct administration of the drugs in injection, surgical operations or other emergent cases by or in the presence of authorised medical practitioners and dentists and veterinary practitioners holding diplomas from recognised institutions.

(b) All other issues of the drugs by authorised medical practitioners and dentists and veterinary practitioners holding diplomas from recognised institutions from their dispensaries will amount to sale except in the case of issues free of charge from specially recognised charitable institutions.

(2) In the case of other persons such quantities as are covered by prescriptions granted by authorised medical practitioners or dentists or veterinary practitioners holding diplomas from recognised institutions.

Verification of Imported drugs.

4. When cocaine and allied drugs permitted to be imported into the State arrive at the destination, the importer shall intimate the fact to the local Inspector who will see that the consignment is verified either by himself or by the Sub-Inspector of the range. If the quantity is not in excess of that covered by the permit and agrees with the quantity entered in the invoice, the consignment will be left with the importer, noting the fact of verification in the original and duplicate of the permits and in the accounts, and the duplicate permits shall be returned to the Commissioner with the certificate of verification overleaf. In case of any difference between the quantity actually found on verification and that shown in the invoice, or if it is in excess

of the quantity covered by the permit, the consignment should be sealed and taken possession of by the verifying officer and the fact reported to the Commissioner the very same day. It is left to the discretion of the Commissioner to order.—

(a) if he is satisfied that no fraud is intended, that the drugs be returned to the importer, or

(b) that the importer be prosecuted under the Abkari Regulation or otherwise dealt with as provided for in conditions XIV and XV of the license.

Prescriptions.

5. A prescription for the supply of cocaine drugs must comply with the following conditions.—

(1) The prescription must be in writing, must be dated and signed by the authorised medical practitioner with his full name and address and qualifications and marked with the words "not to be repeated," and must specify the name and address of the person to whom the prescription is given and the total amount of the drug to be supplied on the prescription, provided that where the medicine, to be supplied on the prescription is a proprietary medicine, it shall be sufficient to state the amount of the medicine to be supplied.

(2) The prescription shall not be given for the use of the prescriber himself.

(3) A prescription shall only be given by a registered dentist for the purpose of dental treatment and shall be marked "for local dental treatment only."

(4) A prescription shall only be given by a registered veterinary surgeon for the purpose of treatment of animals and shall be marked "for animal treatment only."

(5) An authorised medical practitioner shall not give any prescription for the supply of any of the drugs otherwise than in accordance with the foregoing conditions.

Accounts.

6. The licensees shall maintain correct accounts of all transactions of cocaine in the prescribed form E. C. 5 which can be had from the office of the Inspectors on payment of 8 annas per book. Approved medical practitioners, dentists and veterinary surgeons shall maintain separate accounts in form E.C.6 in respect of cocaine drugs used by them in the exercise of their profession.

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Violation of the rules, etc.

7. The sale of cocaine by licensed dealers shall be in strict conformity to the conditions of this Notification and of the license issued in this behalf, and any infraction or violation thereof shall render the license liable to suspension or cancellation, and the licensee liable to prosecution under the Abkari Regulation or to fine which may extend up to Rs. 50 as may be adjudged by the Commissioner.

Export.

8. The export of cocaine from the Cochin State is restricted to cases where the consignment to be exported is covered by a completed import certificate in the prescribed form issued under the authority of the Government of the country of destination.

Confiscation.

9. When the confiscation of coca leaves, alkaloids of coca or any other intoxicant prepared from the coca plant or any preparation or admixture of the above is ordered either by a Magistrate or by the Commissioner, the articles concerned should be sent to the Commissioner in a sealed package for disposal. The confiscated coca leaves shall be destroyed and the other drugs disposed of either by private sale to or by auction among persons already licensed to possess them.

Form E. C. 1.

License for the sale of cocaine.

No.

Under the provisions of the Cochin Abkari Regulation and of the Cochin Cocaine rules, license is hereby granted to.....
(full name and correct address of the person)
for the possession and sale of cocaine during
 the official year ending Karkadagam 11.....in the premises
 hereinafter specified subject to the following conditions.

Conditions.

I. The licensee shall be bound (i) by the provisions of the Cochin Abkari Regulation, I of 1077, as subsequently amended, (ii) by the general conditions applicable to all abkari and opium licenses as notified by the Diwan from time to time so far as they apply to him, (iii) by the following special conditions which are special to this license and (iv) by any additional, general or special rules which may be prescribed under the Abkari Regulation.

II. (a) The term "cocaine" in this license shall be understood to include coca leaves, alkaloids of coca, any other intoxicating drink or substance prepared from the coca plant, any drugs, synthetic or other, having a like physiological effect to that of cocaine, and any preparation or admixture of the above. All preparations containing not more than 1 per cent of cocaine are exempted from Excise restrictions.

(b) The term "authorised medical practitioner," occurring in this license means any registered practitioner as defined in the Madras Medical Registration Act, 1914, and any unregistered person who is possessed of qualifications which render him eligible for registration under the British Medical Act, 1858, and any Act of the British Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, and who has been authorised in this behalf by the Commissioner of Excise in consultation with the Chief Medical Officer. This definition includes any person who is a licentiate of Indian Medicine of the Madras School of Indian Medicines.

III. (1) The licensee shall obtain his supplies of cocaine either by direct importation from British India or from a foreign country or other Indian State with the special permission, to be previously obtained, of the Diwan and of the Agent to the Governor-General, Madras States, or from another licensed vendor in the State, and shall not receive or have in his possession any quantity of cocaine obtained otherwise. The transport to the licensee's premises of cocaine imported from outside the State will be covered by the permit which authorises the import. When the cocaine is purchased from a licensed vendor in the State, it will be covered by a permit issued under condition IX *infra*. In the case of import from British India or from foreign countries, the licensee shall first apply to the Diwan, stating the name and address of the firm from which he wishes to purchase the drug, the exact description and quantity of the drug, the purpose for which the drug is required and the port of import, if any. If the Diwan is satisfied that the drug is required solely for medicinal purposes and that the licensee is authorised to possess the quantity of the drug applied for, he will grant an import certificate in the prescribed form. The licensee should forward the certificate to the Agent to the Governor-General, who, if he is satisfied that the drug is required solely for medicinal purposes, will countersign the certificate and also issue a permit if the drug is to be imported.

through a British Indian Port or from British India. The licensee shall forward the certificate to the exporting firm along with his indent for the drug. In the case of imports from British India, the import permit also should be sent to the exporting firm, for presentation to the Officer in the Province of export who is empowered to authorise the export of the drug. Similar procedure should be adopted in the case of imports from other Indian States. In the case of imports from a foreign country, the import certificates will be issued in duplicate. The original should be sent to the exporting firm as aforesaid and the duplicate to the Commissioner of Excise, Madras, with an application for the issue of an import authorisation marked "In transit" to enable the consignment being cleared from the Customs.

(2) The transmission by inland Post or Anchal of cocaine is prohibited except as provided below:—

The transmission by licensed chemists by inland Post or Anchal of cocaine drugs is permitted subject to the following conditions:—

- (i) only the parcel Post shall be used;
- (ii) the parcel shall be insured;
- (iii) the parcels shall be covered by permits which shall, in the case of transmission to any place within the State, be issued by the Commissioner, and in other cases in conformity with the provisions of rule 8 of the Cocaine Rules;
- (iv) the parcels shall be accompanied by a declaration stating the names of the consignee and consignor, the contents of the parcels in detail, the permit number and date covering the transmission and the number of the license held by the consignee; and
- (v) the consignee shall show distinctly in his account books the name of the consignor and the quantity of drugs sent to him from time to time by Post or Anchal.

No consignment of cocaine drugs imported shall be opened before it has been verified and passed by an authorised Excise officer.

IV. The licensee shall not keep or sell cocaine at any other place than the premises the boundaries of which are specified in the schedule annexed to this license and shall not possess

at any one time more than ** oz. of coca alkaloids and their synthetic substitutes and preparations and admixtures containing more than ** oz. of coca alkaloids and their synthetic substitutes or active principles thereof.

V. Cocaine may be sold to.—

(i) authorised medical practitioners, dentists and veterinary practitioners up to a limit of half an ounce or such larger quantities as they are permitted to possess :

Provided that in the case of preparations and admixtures the limit shall apply to the quantity of coca alkaloids, of their synthetic substitutes or active principles thereof, contained in the preparations and admixtures;

(ii) other licensed vendors up to the limit of possession prescribed in their licenses;

(iii) persons authorised to export cocaine up to the limit of the quantity which they have been specially permitted to export; in the case of export of the drug to British India, to persons holding an import permit and import certificate granted by the authority prescribed for the issue of such import permits and certificates in the British Provinces concerned ;

(iv) officers in charge of Government Hospitals and Dispensaries;

(v) any other person on and in accordance with the written prescription of an authorised medical practitioner other than such person himself:

Provided that the drug shall not be delivered to any person not licensed or otherwise authorised to be in possession of the drug, who purports to be sent by or on behalf of a person so licensed or authorised unless such person produces an authority in writing, signed by the person so licensed or authorised to receive the drug on his behalf and unless the licensee is satisfied that the authority is genuine.

VI. A prescription for the supply of cocaine drugs must comply with the following conditions:—

(1) The prescription must be in writing, must be dated and signed by the authorised medical practitioner with his full name and address and qualifications and marked with the words "not to be repeated" and must specify the name and address of

**The limit of possession will ordinarily be one ounce or less as may be fixed by the Commissioner with reference to the standing and requirements of the licensee or such larger quantities as may be prescribed by the Diwan in each case. The commissioner will fix separate limits for preparations and admixtures of coca at his discretion.

the person to whom the prescription is given, and the total amount of the drug to be supplied on the prescription, provided that where the medicine to be supplied on the prescription is a proprietary medicine it shall be sufficient to state the amount of the medicine, to be supplied.

(2) The prescription shall not be given for the use of the prescriber himself.

(3) A prescription shall only be given by a registered dentist for the purpose of dental treatment and shall be marked 'for local dental treatment only'.

(4) A prescription shall only be given by a registered veterinary surgeon for the purpose of treatment of animals and shall be marked 'for animal treatment only'.

(5) An authorised medical practitioner shall not give any prescription for the supply of any of the drugs otherwise than in accordance with the foregoing conditions.

Note.—'Prescription' means a prescription given by an authorised medical practitioner for the supply of cocaine drugs to a patient in accordance with these rules.

VII. Cocaine shall not be supplied more than once on the same prescription except in pursuance of fresh directions duly endorsed on the prescription by the medical practitioner by whom it was originally issued and signed with his name in full and dated.

VIII. The name of the person, firm or body corporate dispensing the prescription, the address of the premises at which and the date on which it is dispensed must be marked on the prescription.

IX. In the case of every sale otherwise than on a prescription the licensee shall issue a permit to cover the transport of the consignment to its destination if a permit has not already been taken out from an authorised Government Officer.

IX-A. Every bottle or package containing cocaine shall be marked with the percentage or proportion or amount of coca alkaloids or their synthetic substitutes or active principles thereof contained in the drug.

X. (a) The licensee shall maintain correct accounts * of all transactions in cocaine in the prescribed form E. C. 5 such accounts to show in respect of each receipt the source of supply and the quantity received, and in respect of each issue the

*Approved medical practitioners, dentists and veterinary surgeons shall maintain separate accounts in form E. C. 6 in respect of cocaine drugs used by them in the exercise of their profession.

quantity issued and the name and address of the person to whom it is issued. He shall file in support of his accounts of receipts, the receipts for duty paid or invoices of supplies obtained, and in support of his accounts of issue, copies of the prescriptions on which they are made and, in the case of issues made otherwise than on prescription receipts from the persons to whom the issues were made. Such accounts and documents shall be preserved for not less than two years from the date of the last entry in the accounts.

(b) The licensee shall send to the local Inspector of Excise a monthly abstract of his transactions in respect of each head of account so as to reach the Inspector not later than the 10th of the month following that to which the transactions relate.

(c) The licensee may keep his wholesale accounts in a separate book (in the same form) if he chooses to do so.

XI. (a) A package or bottle containing cocaine shall, before sale, be marked with the amount of the drug, in the package or bottle.

(b) A preparation, admixture, extract or other substance containing cocaine shall be sold only in a package or bottle plainly marked.—

(1) in the case of a powder, solution or ointment with the total amount thereof in the package or bottle and the percentage of the drug in the powder, solution or ointment;

(2) in the case of tablets or other articles with the amount of the drug in each article and the number of articles in the package or bottle:

Provided that this condition shall not apply to any preparation dispensed by a duly qualified medical practitioner or on the prescription of a duly qualified medical practitioner.

XII. All stocks of cocaine and all accounts and records of transactions under this license shall be open to the inspection by any officer of the Excise Department not lower in rank than a Sub-Inspector.

XIII. The licensee shall, on requisition by the Commissioner or any other officer duly authorised by him, deliver up his license for amendment or for the issue of a fresh license.

XIV. In case of breach of any of the conditions of the license the Commissioner may impose a fine not exceeding Rs. 50 for every such breach of such condition or may cancel the license forthwith,

XV. The imposition of a fine or cancellation of the license shall not operate as a bar to prosecution under the Cochin Abkari Regulation, I of 1077.

Schedule showing the boundaries of the licensed premises.

Taluk, village, desam, street, Dcor No. or other particulars in full.	Bounded on the				Remarks
	North by	East by	South by	West by	

Dated the day of.....
 Commissioner of Excise.

10. Prohibition of Transport of country spirits from one local area to another.

Diwan's Notification No. 60, dated 9th Meenam 1106.
 (Published on page 618 of the Cochin Government Gazette, dated 15th Meenam 1106, Part I.)

Under section 9 of the Cochin Abkari Regulation, I of 1077, as subsequently amended by V of 1091, and in supersession of all the existing Notifications on the subject, the Diwan hereby prohibits the transport, except under a permit granted by an officer duly authorised in that behalf, of country spirits from and into the local areas mentioned below :—

Area from which transport is prohibited.	Area into which transport is prohibited.
Taluks of Cochin-Kanayannur and Cranganur.	Taluks of Mukundapuram, Trichur, Talappalli and Chittur.

11. Limit of private possession.

Diwan's Notification No. Nil, dated 11th Thulam 1081.
 (Published on page 112 of the Cochin Government Gazette, dated 19th Thulam 1081, Part I.)

Under the provisions of sections 10 and 13 of the Cochin Abkari Regulation, I of 1077, it is hereby notified that 4* drams of country spirits and 24 drams of toddy have been fixed as the quantities of liquor permits for transport and licenses for possession in excess of which shall be required throughout the Cochin State.

* As amended by Diwan's Notification No. 136, dated 13th Meenam 1104, Revenue Department, Separate Revenue.

12. *Opium and Ganja storage Rules.

Diwan's Notification No. 54, dated 9th Vrischigam 1106.
(Published on pages 435—436 of the Cochin Government Gazette,
dated 23rd Kumbham 1106, Part I.)

With reference to Rule XXX† of the Cochin Opium Rules contained in the Diwan's Notification No. Sections 10, 11, 14 and 29. 35, dated 27th Kanni 1103, Revenue Department, Separate Revenue, published on pages 101.—106 of Part I of the Cochin Government Gazette, dated 19th Thulam 1103, as subsequently amended, and under sections 6 and 13 of the Cochin Opium Regulation, sections 10, 11, 14 and 29 of the Abkari Regulation and in supersession of the rules contained in Diwan's Notification No. 119, dated 14th June 1927 (31st Edavam 1102) and with the sanction of His Highness the Maharaja, the Diwan hereby prescribes the following rules and forms for regulating the storage and issue of opium and ganja in the Central Stores attached to the Office of the Commissioner of Excise and the Taluk Treasuries:—

1. Opium and ganja imported into the Cochin State shall be warehoused in the first instance in strong rooms in the Office of the Commissioner of Excise at Ernakulam which shall be called the "Central Stores". The responsibility for the custody of the drugs shall rest with the Commissioner.

2. When such consignment of opium and ganja has been received in the stores, the necessary entries shall be made in the prescribed registers in forms (O.3 and H.D.3) regarding the dates of receipt and of storage and such other particulars as are necessary.

3. Opium and ganja shall be issued from the Central Stores to the several Taluk treasuries.

4. No opium or ganja received into the Central Stores shall be removed therefrom until an order in writing for such removal has been issued by the Commissioner.

5. Every treasury officer shall have always in stock for purposes of sale to licensed vendors such quantities of opium and ganja as may be prescribed by the Commissioner of Excise, and every licensed vendor of opium or ganja shall purchase the opium or ganja required for sale in his shop from the treasury officer within the limits of whose Land Revenue jurisdiction such shop is situated.

* As amended by Diwan's Notification No. 33, dated 6th Chingam 1107.

† XXVI of the Revised Opium Rules contained in Diwan's Notification No. 19, dated 6th Chingam 1107.

6. Whenever a treasury officer has to obtain a supply of opium or ganja, he shall forward an indent in duplicate in form O.10 or H.D.8 to the Commissioner of Excise. On receipt of the indent the Commissioner shall pass it for such quantity as he deems fit and return the duplicate to the treasury officer with his sanction. The treasury officer shall then depute one of his subordinates to take delivery of the drugs unless it is ordered that the consignment will otherwise be sent to the treasury.

7. On the arrival of the treasury deputy in the Commissioner's Office, the articles sanctioned shall be weighed and delivered to him and his signature obtained in the issue register maintained in the Commissioner's Office. The Commissioner or his Office Manager shall seal the package with his seal and grant a permit in form G.2 authorising the transport of the article. The duplicate copy of the permit shall be separately forwarded to the treasury officer by Anchal. When the package is produced before him, the treasury officer shall have the same opened in his presence after verifying the seal and may, if necessary, weigh the article in the presence of the officer bringing it. The treasury officer shall report to the Commissioner any abnormal transit wastage that may be found on weighing, but irrespective of such weighing the quantity issued from the Central Stores shall be entered in the stock register forms O.3 or H.D.3 and the duplicate copy of the permit received from the Excise Commissioner's Office shall be returned with an endorsement stating the date of receipt of the quantity. In the report of stock taking by the treasury officer on the last working day of Karkadagam every year as per rule 17 infra, the difference in quantity between the book balance and the actual balance should be briefly explained with reason therefor. The Commissioner will review the report and forward his review to the Government and obtain its sanction for writing off the deficit or for crediting the surplus, if any, found in the balance. On receipt of such sanction the Commissioner will authorise the treasury officer to correct the book balance in the stock register by reducing the same by the extent of the deficit or increasing it by the extent of surplus. The value of the deficit or surplus shall also be adjusted by the Commissioner in the accounts by presenting a bill in the treasury. The above procedure will be adopted by the Commissioner in respect of the Central Stores also.

8. The stock of opium and ganja received and credited in the accounts under rule 7 shall be kept in the treasury by the treasury officer who shall be responsible for its safe custody.

correct issue and the proper maintenance of accounts relating to stock and issue.

9. The Commissioner of Excise shall furnish to the treasury officers a list showing the names, address and other necessary particulars regarding the persons to whom licenses have been granted for the vend of opium and ganja within the limits of the Land Revenue jurisdiction of each treasury officer.

10. No opium or ganja shall be issued from or received into any treasury except between sunset and sunrise, provided that any consignment of opium and ganja reaching the treasury too late to admit of examination that day shall be kept intact in safe custody in the treasury pending due examination on the next working day.

11. Licensed vendors desiring to procure opium or ganja shall first remit on triplicate chalans, into the treasury within the limits of whose Land Revenue jurisdiction such licensed vendors' shops are situated, the value of the required quantity at the rate which will, from time to time, be notified in the Cochin Government Gazette. Payments of such amounts shall be accepted only after the treasury officer satisfies himself that the applicant is a licensed vendor. The Commissioner of Excise shall furnish treasury officers with information regarding the maximum limits of possession, if any, fixed for shops.

12. The treasury officer, on production by the licensed vendor or his authorised agent of the treasury receipt and application in forms O.11 or H.D.9 for the issue of opium or ganja, will issue to the applicant the article paid for making the necessary entries in the prescribed registers and also grant the prescribed permit in form G.2 for the transport. A duplicate of this permit shall immediately be despatched by Anchal to the Excise Inspector of the Circle through the Sub-Inspector of the range in which the shop is situated.

13. Ordinarily the issue of opium or ganja will be made from the treasury only on the days to be notified hereafter by the Commissioner of Excise. If any such day happens to be a holiday, the issue will be made on the office day next succeeding.

14. Opium will be issued from treasuries in quantities of half a seer or multiples thereof, in cakes of half seer or one seer, and no allowance will be made for dryage or excess in the cakes.

15. No smaller quantity than one seer of ganja shall be issued from the treasury to a licensed vendor at any one time except under rule 22 of the Hemp Drugs Rules.

16. No issue shall be made from any new stock in the treasury unless the older one has been completely exhausted.

17. Stock shall be taken by the treasury officer by actual weighment on the last working day of every month and a statement in forms O.12 and H.D.10 showing the result of such stock taking forwarded to the Commissioner the same day. The treasury officer shall, before the 5th of every month, forward to the Commissioner and the Excise Inspector of the Circle a statement in forms O.13 and H.D.11 of receipts and issues relating to the previous month.

18. The treasury officer should correctly maintain in his office a register of stock and issues in forms O.3 and H.D.3.

19. The Diwan Peishkar shall examine at least once in every six months at the time of his inspection of the Taluk offices the stock of opium and ganja in each treasury under him, note their condition, check the entries in the books maintained and embody the result in his inspection report to the Diwan in the form of answers to the following questions :—

(1) Are the accounts of stock and issue kept regularly up-to-date ?

(2) Do the quantities shown in the permits issued by the Commissioner tally with the entries of receipts in the stock register ?

(3) Has the price of the quantities of opium and ganja shown in the register of issues been regularly credited in the cash accounts in the treasury ?

(4) What is the stock in hand on the date of inspection ?

(5) When was stock last actually taken ?

(6) Was stock taken by the treasury officer on the last working day of every month and reports showing the results regularly forwarded to the Commissioner of Excise immediately after ?

(7) Does the stock found on inspection agree with the balance as per the registers ?

(8) Is the stock adequate or in excess ?

(9) Was care taken to see that supplies were made only to licensed vendors ?

20. The Diwan Peishkar should also, as far as possible, make other unexpected examinations at irregular intervals reporting the result without delay to the Diwan. The Comptroller

of Accounts will also make similar examinations and report during the time of his treasury inspection.

21. It shall be competent to the Commissioner of Excise to examine the stock and accounts of opium and ganja kept in the treasuries.

13.* Bottling of Foreign Liquors.

Diwan's Notification No. Nil, dated 25th Chingam 1098.

(Published on pages 38 and 39 of the Cochin Government Gazette, dated 31st Chingam 1098, Part I.)

In exercise of the powers conferred on him by sections 12, 24 Sections 12, 24 and 29 of the Cochin Abkari Regulation, I 29. of 1077, as amended by Regulation, V of 1091, and of all other powers enabling him in this behalf the Diwan is pleased to prescribe the following rules for regulating the import of potable foreign liquors in bulk and the bottling of such liquors for the purpose of sale. These rules shall come into force on the 1st of Kanni 1098 and shall not apply to the importation of beer by (F.L.3) foreign liquor tavern licensees.

1. Foreign liquors shall not be imported in bulk except by holders of licenses for the wholesale vend of such liquors: provided that this restriction does not apply to the importation of beer in bulk by the holders of (F.L.3) tavern licensees for the sale of foreign liquor to be consumed on the premises.

2. Foreign liquors may not be bottled for the purpose of sale except under a license to be granted in this behalf by the Commissioner. Such licenses shall be granted only to the holders of wholesale licenses for the vend of foreign liquors on payment of Rs. 10 when the licensee wants to bottle only one kind of liquor and of Rs. 50 when all kinds of foreign liquors are required to be so bottled.

3. Bottles filled in the Cochin State with liquor imported in bulk from outside the State, when intended for sale, must bear labels specifying the nature of the liquor contained therein, *i. e.*, whether it is whisky, brandy, gin, rum or wine, the country of origin, the place of bottling, the name of the bottler and the fact that the bottling was done in the Cochin State. No colouring or flavouring substance shall be added to any foreign liquor bottled or to be bottled in the State.

*As amended by Diwan's Notification No. 34, dated 6th Chingam 1107.

4. When any operations of bottling are to be carried on by a licensee for all kinds of liquors he must notify to the Excise Inspector of the Circle, the days and hours during which such operations will be carried on and it will be the duty of the Inspector to ensure that they are conducted in accordance with the terms of the license.

14. Rates of Duty.

Diwan's Notification No. 120, dated 26th Kumbham 1104.
(Published on page 557 of the Cochin Government Gazette, dated 3rd Meenam 1104, Part I.)

In exercise of the powers conferred on him by section 17 of the Cochin Abkari Regulation, I of 1077, as amended by Regulation, V of 1091, and in accordance with rules 6 of the Hemp Drugs Rules, the Diwan hereby directs that from the 1st of April 1929 corresponding to the 19th of Meenam 1104, the duty on ganja in the State be levied at Rs. 25 per seer of 80 tolas in supersession of the rate of duty prescribed in Notification No. 67, dated 7th February 1927 (25th Makaram 1102) published on page 171 of the Cochin Government Gazette, dated 30th Makaram 1102.

Section 17.

15. Rules for the issue of licenses.

(1) To sweet toddy tappers.

Diwan's Notification No. 26, dated 6th Chingam 1107.
(Published on pages 51 and 52 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Under section 24 of the Cochin Abkari Regulation, I of 1077, as subsequently amended and in supersession of all previous Notifications on the subject, the Diwan hereby prescribes the following rules for the issue, etc., of licenses under section 12 of the said Regulation for the tapping of toddy yielding trees and for the drawing of sweet toddy therefrom in pots or other receptacles coated internally with lime for the purpose of manufacture of jaggery, or for being sold or used as beverage.

Section 24.

1. Licenses under these rules shall include the privilege of manufacture and sale of sweet toddy and shall, on application, be issued free to *bona fide* jaggery tappers.

2. Applications for the grant of licenses must be made in the prescribed form to the Commissioner of Excise from whose office and from the offices of Circle Inspectors forms may be obtained free of charge. Such applications need not be stamped.

3. On receipt of an application, the Commissioner of Excise will at once take necessary steps for the marking of the trees by an officer not inferior in rank to a Sub-Inspector and for the issue of the license provided that the Commissioner may, in his discretion, refuse to grant license to any particular applicant or applicants. Applicants for trees shall point out to the marking officer the trees applied for and the Government will not be responsible for any delay in marking due to a disregard of these instructions or other cause. Should trees be not pointed out after reasonable notice, the Commissioner may, in his discretion, cancel the license if already issued.

4. All licenses issued under these rules shall be current from the 1st Chingam or any subsequent date to the end of Karkadagam of each year.

5. Only one license will be granted to an applicant whatever the number of trees applied for. The following is therefore fixed as the maximum number of trees as can be conveniently tapped by one man.

Sago palms.....	10 trees
Palmyras.....	20 trees
Cocoanuts.....	20 trees.

Note.—If cocoanuts and palmyras and sagoes are required in combination one sago must be regarded as being equal to two cocoanuts or palmyras.

6. For the convenience of applicants, applications will be received, trees marked and licenses issued during the month preceding the year for which they are required to take effect from the beginning of such year, provided that no sweet toddy shall be drawn except during the currency of such license. The licensee shall not tap any tree in excess of the number which he has applied for or is licensed to tap, nor shall he be allowed to tap for fermented toddy.

7. No tree shall be tapped, nor shall sweet toddy be drawn from any toddy tree, nor shall any pot be attached for the purpose until the tree has been marked by the proper officer in accordance with such rules as the Diwan may prescribe, provided that the Commissioner of Excise may, where he considers necessary to do so, permit applicants, as a concession, to begin operations of tapping and drawing in anticipation of marking of the trees and issuing of the license. Such tapping and drawing, however, must be subsequent to the date of application, and can proceed only on the authority of a temporary license granted by the Commissioner. The trees so tapped shall be only those trees mentioned in the application and no others.

8. No license to tap for sweet toddy shall be issued to any toddy shop-keeper or to any tapper employed by such shop-keeper.

9. Sweet toddy shall be drawn only between 6 a. m. and 6 p. m. Outside these hours no sweet toddy shall be kept in the garden or field containing the trees licensed to be tapped except the freshly drawn toddy contained in the pots attached to the spathes of the trees.

10. Sweet toddy must be at once manufactured into jaggery or sold or used as beverage, and no such toddy shall be kept by the tapper until the day following that on which it is drawn.

11. No sweet toddy drawn under these rules shall be conveyed to a shop for the sale of fermented toddy, or sold to any person licensed to tap or sell fermented toddy, except for his own immediate personal consumption, nor shall the licensee manufacture spirit from the sweet toddy drawn by him.

12. The license is subject to suspension or cancellation in the event of a breach of its conditions or of the commission of any offence against the Abkari law on the part of the licensee or any person in his employment and the Commissioner may, in his discretion, refuse to grant a fresh license.

(2) To fermented toddy tappers.

Diwan's Notification No. 27, dated 6th Chingam 1107.

(Published on pages 52 to 54 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred upon him by section 24 of the Cochin Abkari Regulation, I of 1077; as subsequently amended and in supersession of all previous notifications on the subject, the Diwan hereby prescribes the following rules, for the issue, etc., of licenses under section 12 of the said Regulation for the tapping of toddy producing trees and for the drawing of toddy therefrom to have effect in the whole of the Cochin State from the date of publication of this Notification.

1. Tree-tapping licenses shall be issued on the application (a) of licensed toddy shop-keepers in which the toddy shops are sold by auction or licensed separately, (b) of toddy shop-keepers or renters in British territory desiring and duly authorised to obtain toddy from trees growing in the Cochin territory and (c) of licensed bakers.

2. Persons wishing to apply for the grant of tree-tapping licenses must first pay the fees (or the first instalment thereof

as the case may be) due on account of the trees which they desire to tap, into a Cochin Government treasury. British renters when applying for trees in the State must pay the full tree-tax into a State treasury at the rates prevailing in the State or British territory whichever is higher and the issue of licenses and permits to them will be subject to such restrictions as are agreed upon between the Madras and Cochin Governments.

3. Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Commissioner of Excise. Forms may be obtained from the Inspectors of the Excise Department, from Tahsildars and from the Office of the Commissioner of Excise. They must bear a Cochin court-fee stamp of 8 annas except in the case of applications made by licensed toddy shop-keepers and must also be accompanied by the receipt granted by the treasury officer evidencing payment of the requisite fees due on account of the trees which are desired to be licensed.

4. Toddy shop-keepers in the Cochin State adjoining the British territory will be allowed to tap trees in that territory on payment of tree-tax into any of the British Government treasuries at the higher of the rates prevailing on both sides of the frontier.

5. Persons applying for the issue of licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed to be tapped.

6. Unless there are special reasons for refusing to mark the trees, the Commissioner on receipt of an application will at once allow the marking of trees by an officer of rank not lower than a Sub-Inspector and will issue the license. The Commissioner may also, at his discretion, refuse to comply with an application either wholly or in part, if he considers that the trees applied for are in excess of the legitimate demand of the shop or bakery. Applicants for trees shall point out to the marking officer, when required by the latter to do so, the trees applied for them and the Government will not be responsible for any delay in marking due to a disregard of these instructions or other cause. Should trees be not pointed out after reasonable notice, the fees paid shall be liable to be forfeited at the discretion of the Commissioner of Excise.

7. The following minimum number of trees should be applied for with each original application by toddy shop-keepers.

- i. Sago palms.....10 trees
- ii. Palmyras.... ..15 trees
- iii. Cocoanuts..... ..20 trees.

In the case of supplemental applications no such application will be received unless it is at least for three trees. Trees in one Sub-Inspector's range shall alone be included in an application.

Note.—(1) As in some cases shop-keepers may wish to apply for sago palms combined with palmyras or cocoanuts, one sago palm will be taken as equal, either to one and a half palmyras or two cocoanuts. Where it is desired to combine cocoanuts and palmyras, one palmyra will be taken as equal to a cocoanut.

(2) Ordinarily the licensee of a shop may apply for his trees anywhere but should the Commissioner of Excise have reason to believe that any particular trees are applied for with an ulterior object, he may, at his discretion, refuse to grant the application and shall also have the right to compel the licensee to apply for trees in any village or other area to which it may seem necessary to confine him.

8. No trees shall be tapped, nor shall toddy be drawn from any toddy producing tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the preparation of spathes for the drawing of toddy is permitted as soon as application has been made and the fees due to Government have been paid, provided that only the spathes of such trees as are mentioned in the application can be so prepared.

9. The licenses for cocoanut trees and sago palms shall be half yearly, that is, from 1st Chingam or any subsequent date to the last day of Makaram immediately following and from the 1st Kumbham or any subsequent date to the last day of Karkadagam immediately following and those for palmyras yearly, that is, from 1st Chingam or any subsequent date to the last day of Karkadagam immediately following. In the case of British shops, however, the period of currency will be fixed to correspond with the periods for which licenses for tapping are granted under the tree-tapping rules in force in the Madras Presidency.

10. The Diwan will, from time to time, fix by notification the rates of tree-tax payable on trees in any local area.

11. The fees payable on account of licenses issued under these rules shall be payable in the following instalments in the cases of State toddy shop-keepers, but in the case of British renters, bakers and other persons the whole of the fees shall be paid in advance,

Period within which license is applied for.	Instalments on which tree tax is to be paid.
<i>In the case of half yearly fees.</i> Between 1st Chingam and the end of Thulam.	One half with the application and the other half by the 15th Vrischigam following.
Between 1st Vrischigam and the end of Makaram.	The whole at the time of application.
Between 1st Kumbham and the end of Medam.	One half with the application and the other half by the 15th Edavam following.
Between 1st Edavam and the end of Karkadagam.	The whole at the time of application.
<i>In the case of annual fees.</i>	
Between 1st Chingam and the end of Makaram.	One half at the time of application and the other half by the 15th of Kumbham following.
Between 1st Kumbham and the end of Karkadagam.	The whole at the time of application.

12. For the convenience of applicants applications will be received, trees will be marked and licenses will be issued any time during the month immediately preceding any annual or half yearly period, to take effect from the commencement of such period, provided that no toddy shall be drawn except during the currency of such license.

13. All toddy drawn under tree-tapping licenses granted in accordance with these rules shall, as soon as the pots containing it are removed from the trees, be immediately conveyed direct to a licensed toddy shop, bakery, etc., under the general transport permit which will be granted *gratis* at the time when the tapping licenses are issued.

14. No toddy drawn under these rules shall be disposed of otherwise than to a licensed shop-keeper or baker except at a regularly licensed shop. Tree-foot sale or sales in the open are absolutely prohibited.

15. Between sunset and sunrise no toddy shall be drawn or kept by a person holding a license under these rules in the garden or field in which stand the trees which he is licensed to tap except the freshly drawn toddy contained in the pots attached to the spathes of the trees provided that the Commissioner of Excise may, on sufficient cause being shown, relax the restrictions in any local area.

(3) * Rules Regulating the Issue of Fixed Fee Foreign Liquor Licenses.

Diwan's Notification No. 23, dated 27th Thulam 1106.

(Published on pages 195 and 196 of the Cochin Government Gazette, dated 14th Vrischigam 1106, Part I.)

The following notification is issued in supersession of Notification, dated 11th May 1922, Revenue Department, Separate Revenue, published on pages 665 to 668, Part I of the Cochin Government Gazette, dated 28th Edavam 1097, and the subsequent amendments thereto.

In exercise of the powers conferred on him under section 24 of the Cochin Abkari Regulation, I of 1077, as amended by Regulation, V of 1091, the Diwan is pleased to prescribe the following rules for regulating the issue of licenses on fixed fees for the bottling and sale of potable foreign liquors in the State from and after the first day of Chingam 1107.

1. The term "Foreign liquor" in these rules includes all wines, spirits and beer imported into the Cochin State; plain rectified spirits imported or locally made and on which the British Indian Tariff rate of duty has been paid; and beer brewed in India or beer imported in a condensed form and afterwards converted into potable beer and duly excised; but excludes denatured spirits, locally manufactured foreign liquor, cocoanut toddy arrack and ordinary arrack. In the case of licenses to chemists and druggists and other approved firms or persons, however, for the sale of pure rectified spirits only, the term "foreign liquor" means pure rectified spirits imported or manufactured in the State and excised at the British Indian Tariff rate of duty.

Note.—(1) The minimum strengths at which imported foreign spirits can be sold are 35° U. P. for gin and 25° U. P. for all kinds of spirits except denatured spirits.

(2) "Rectified spirits" includes absolute alcohol.

2. Licenses for the sale of foreign liquors shall be of the following descriptions:—

i. *F. L. 1. Wholesale licenses for the sale of foreign liquor not to be drunk on the premises.*—These will be issued at the discretion of the Commissioner on an annual fee of Rs. 250. Under these licenses the sale of liquor in quantities less than two imperial gallons or a dozen reputed quart bottles or two

* As amended by Diwan's Notification No. 36, dated 6th Chingam 1107.

dozen reputed pint bottles of each kind at a time is prohibited. The holders of this license will have the privilege of issuing to licensed dealers only, samples of liquor in quantities not exceeding one pint.

ii. *F. L. 1—A. Licenses for the bottling of foreign liquors.*—These will be granted at the discretion of the Commissioner to holders of F. L. 1. licenses for an annual fee of (a) Rs. 50 when all kinds of foreign liquors are to be bottled and (b) Rs. 10 when only one kind of liquor is to be bottled.

iii. *F. L. 2. Retail licenses for the sale of foreign liquor not to be drunk on the premises.*—These will be issued at the discretion of the Commissioner for an annual fee of Rs. 200. Under these licenses, the sale of foreign liquor in a quantity less than one reputed pint and greater than two Imperial gallons in one transaction is prohibited.

Note.—Holders of F. L. 1 and F. L. 2 licenses may stock and sell rectified spirits, provided:

- (1) that separate accounts are kept for transactions under this head;
- (2) that receptacles containing rectified spirits are labelled with labels showing the kind or description of spirits contained therein and the place of manufacture;
- (3) that consignments of rectified spirits imported from outside the State are not opened before they are verified by an Excise Officer of the State, not below the rank of a Sub-Inspector;
- (4) that accounts are maintained in the prescribed form showing, in the case of consignments of rectified spirits from outside the State, the source of supply, the route and such other particulars as may be prescribed. Statistics showing separately the consumption of imported and locally made rectified spirits should be furnished.

iv. *F. L. 4. Hotel licenses for the supply of residents in hotels and boarding houses.*—These will be issued at the discretion of the Commissioner for an annual fee of Rs. 50. No liquor may be sold under these licenses otherwise than to residents in hotels and boarding houses for their own use and that of their guests or to casual visitors requiring liquor with the meal or meals supplied to them, nor shall removal of liquor in any quantity from the premises be permitted. The Commissioner may, at any time, withdraw the license if it should appear that the sale of liquor to persons who have not partaken of meals in the hotels or boarding houses is permitted so that the hotel is functioning as a tavern.

v. *F. L. 5. Occasional Licenses—such as licenses for the sale at refreshment stalls in connection with public entertainments, fairs, etc.*—These will be granted by the Commissioner

at his discretion for periods not exceeding ten days at one time and at such fees not exceeding Rs. 50 on each occasion as he may determine. No removal of liquor from the premises will be allowed under these licenses.

vi. *Special Licenses* will also be granted by the Commissioner under the orders of the Diwan, when the circumstances are such as not to allow of the issue of licenses of any of the above descriptions, on such terms and conditions and for such periods as he may, on each occasion, determine.

vii. *F. L. 7. Auctioneer's Licenses.*—These will be issued on an annual fee of Rs. 5. The following are important provisions of this license:—

(a) Liberty to give sample bottles in respect of all consignments, whether trade consignments, or the property of private persons, in order that intending purchasers may have the opportunity of testing high class wines and spirits at their own houses before the auction sale.

(b) Authority to sell wines, spirits and beer in less quantities than whole dozens of each description in the case of sale by auction of the property of private parties or estates or of trade consignments which are sullaged or otherwise unmerchantable.

(c) Authority to sell by auctions at place other than that specified in the license, *vis.*, at any private residence at which the licensee may hold an auction.

viii. *F. L. 8. Licenses for the sale of pure rectified spirits.*—These will be issued to chemists and druggists and other firms or persons specially approved by the Commissioner on payment of an annual fee of Rs. 10. Under these licenses, the possession of pure rectified spirits in excess of 10 Imperial gallons (or such larger quantity as the Commissioner may specially authorise) is prohibited. Pure rectified spirits must not be sold under these licenses for other than *bona fide* medical industrial and scientific purposes, and the maximum limit of sale at one time to the same person is restricted to one reputed pint in the case of sale to a private individual, two reputed quarts in the case of sale to a chemist, medical practitioner or scientific body and three Imperial gallons to any Government or grant-in-aid hospital. Receptacles containing rectified spirits should be labelled with label showing the kind or description of spirit contained therein and the place of manufacture; consignments of rectified spirits imported from outside the State or transported through intervening British or Travancore territory should not

be opened before they are verified by an Abkari officer. Accounts should be maintained in the prescribed form and must show, in the case of consignments of rectified spirits imported, the source of supply, the route of import and such other particulars as may be prescribed. Statistics showing separately the consumption of imported and locally made rectified spirits should be furnished to the Commissioner.

ix. *F. L. 9. Licenses for the sale of medicated wines and similar preparations* containing 20 per cent and upwards, but not more than 42 per cent of proof spirit will be issued by the Commissioner on an annual fee of Rs. 20.

3. Any two or more of the above kinds of licenses may be granted to the same person for the sale of liquor in the same premises.

4. No premises shall be used for the sale of liquor unless and until approved by the Commissioner.

5. All licensees shall maintain and furnish to the Commissioner or his deputy statistics showing the consumption of foreign liquor.

6. All licenses, other than occasional and special licenses, will have effect for the official year ending Karkadagam, unless in the meantime they happen to be cancelled or withdrawn.

7. The full fee on all fixed fee foreign liquor licenses shall be paid in advance into the Treasury of the Taluk in which the premises to be licensed are situate and the chalan attached to the application for license.

8. Under no circumstances can any license obtained under this Notification be sold, transferred or sub-rented without the previous sanction of the Commissioner.

9. All further information and forms of licenses can be procured at the Office of the Commissioner of Excise, Ernakulam.

(4)* Licenses for the sale of medicated wines F. L. 9.

Diwan's Notification II, dated 26th Meenam 1086.

(Published on page 684 of the Cochin Government Gazette, dated 9th Medam 1086, Part I.)

In virtue of the powers conferred by section 24 of the Cochin Abkari Regulation, I of 1077, the Diwan is pleased to prescribe the following rules for regulating the issue of licenses for the sale of medicated wines and similar preparations.

*As amended by Diwan's Notification No. 72, dated 8th Medam 1106 and Diwan's Notification No. 37, dated 6th Chingam 1107.

1. Medicated wines of any strength may be sold under the ordinary foreign liquor licenses and according to the terms thereof. There are no restrictions on the sale of preparations containing a percentage of less than 20 per cent of proof spirit.

2. Special licenses for the sale of medicated wines, etc. containing 20 per cent and upwards but not more than 42 per cent of proof spirit will be issued by the Commissioner of Excise, on payment of an annual fee of Rs. 20.

3. The privilege conferred by the license extends to the sale, as tonic or medicine, of medicated wines and similar preparations containing 20 per cent and upwards but not more than 42 per cent of proof spirit other than those in the list below.

(Bordeaux Quina by Delfer Freres, Bordeaux.)

Byrrh			
Coperitif		39'1	per cent proof.
Dubounet.....		32'1	do
Tonic wines.			
Ginger wine.	J. Crabbi	"	"
"	William Sanderson	"	"
"	Whiteway	"	"
Kila Lillet	Lillet	31'9	per cent proof.

(Polwin's Iron and Quinine Wine, Des Coteaux de Judee.)

Pomoitoe (apple Whiteway life)		18'8	per cent proof.
St. Lebon Tonic Wine		"	"
St. Raphael Societies de wine	St. Raphael.	27'1	"

(Stower's Jamaica, Ginger Liqueur)

Vermouth	Cinzano & Company	27'7	per cent proof.
do	Noilly Prat and Company	27'8	"
do	Martini & Rossi	"	"
do	F. Gaucia	"	"
do	Martinazzi	"	"
do	Vitali	"	"
Schick's Wine	Alphonse Schick of Colmar	28'0	per cent proof.
Schick's Win Tonique	Alphonse Schick of Colmar	29'3	per cent proof

Preparations containing more than 42 per cent of proof spirit shall not be sold under this license.

4. The licensee must be able to satisfy officers authorised to inspect shops that the preparations kept by him for sale under this license do not contain more than 42 per cent of proof spirit. The proof shall be either (1) a certificate from the Collector of Sea Customs, Madras, or other ports of imports, (2) a certificate of purchase from the importer together with a copy of a

certificate of the Collector of Sea Customs, (3) a certificate from the Chemical Examiner, Madras.

16. *Diwan's Notification No. 10, dated 6th Chingam 1107.*

(Published on page 5 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred upon him by section 29 (a) of the Cochin Abkari Regulation, I of 1077, as amended by Regulation, V of 1091, the Diwan hereby prohibits the practice of mixing toddy drawn for one shop with that drawn for another and transporting it in one receptacle. There is however no objection to the transport of toddy intended for different shops on one vehicle so long as the toddy belonging to each shop is in a separate receptacle and has been drawn only from trees marked for that shop.

17. **Diwan's Notification No. 25, aated 6th Chingam 1107.*

(Published on pages 50 and 51 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred by section 29 (a) of the Cochin Abkari Regulation, I of 1077, as subsequently amended and in super-session of all the existing rules on the subject the Diwan hereby prescribes the following rules for the supply of toddy to professional bakers and others requiring it for the manufacture of bread.

1. Every baker requiring toddy in excess of the maximum quantity prescribed by the Diwan under section 13 of the Cochin Abkari Regulation shall apply in the prescribed form to the Commissioner of Excise for a license for the possession of the quantity required, the toddy in question being purchased from a toddy shop or obtained in the manner laid down in Diwan's Notification, Revenue Department (Separate Revenue), No. 27, dated 6th Chingam 1107, prescribing rules for the issue, etc., of licenses for the tapping of toddy producing trees and for the drawing of toddy therefrom.

2. The application shall state the name of the applicant, father's name and residence, the average quantity of bread he intends to manufacture per diem and, in case the toddy is to be purchased from a licensed toddy shop, the quantity for which a license is required. Where the toddy is to be obtained from trees specially marked, the quantity will be limited to the probable yield of the trees. It shall also describe with boundaries the place in which the bread is made and the route by which the toddy is to be transported to the bakery.

*As amended by Diwan's Notification No. 53, dated 27th Chingam 1107.

3. The Commissioner may after satisfying himself that the applicant is a *bona fide* baker and that the quantity of toddy to be daily brought from the shop is reasonable, issue a license for its possession at the bakery and a general permit for its transport from the licensed toddy shop or from the tope where the trees are licensed.

4. Licenses and permits under these rules may be granted also to private individuals who require to manufacture bread in large quantities.

5. The premises used for the manufacture of bread with toddy obtained under these rules shall be open to inspection by any officer of the Excise Department not below the rank of Sub-Inspector, and by any Police officer not below the rank of Inspector. The licensee shall be bound to furnish the Commissioner with such information regarding the quantity of toddy used by him in such manufacture, etc., as may be required by him, and to also maintain correct accounts showing day by day the quantity of toddy received, used, etc., in the prescribed form.

18. Distillery and Warehouse Rules.

Diwan's Notification No. 31, dated 6th Chingam 1107.

(Published on pages 70 to 81 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Under section 29, clauses (c), (g), (h), (i), (j), (k), and (o) of the Cochin Abkari Regulation, I of 1077, and in exercise of all other powers enabling him in this behalf and in supersession of all previous Notifications on the subject, the Diwan is pleased to make the following rules for the establishment and working of distilleries and warehouses, for regulating the issue and transport of spirits therefrom, and for the inspection and supervision thereof:—

Section I.—Introductory.

1. These rules shall apply to all distilleries and warehouses in so far as they are not inconsistent with the terms of the special license granted to the distiller or warehouse-keeper.

Application of the rules.

2. In these rules, unless the contrary appears from the context, "to gauge" means "to determine the quantity of spirits contained in or taken from any receptacle; or to determine the capacity of a cask or other receptacle", "to prove" means "to test the strength of spirits by a hydrometer or other

Definition.

suitable instrument"; and "tariff rate" means "the rate of import duty prescribed in the Indian Tariff Act for the time being in force."

"Diwan" means "the Diwan of the Cochin State" and "Commissioner" means "the Commissioner of Excise, Cochin State."

Section II.—Distilleries.

3. Any person desirous of obtaining a license to establish a distillery shall apply to the Commissioner and the Commissioner will forward his application for the orders of the Diwan. With their applications, applicants shall file descriptions and plans of the buildings in which they propose to establish their distilleries, shall state the description and size of the stills and other permanent apparatus which they propose to use, and shall deposit a fee of Rs. 100 for each distillery for which a license is requested. The said deposit will be returned to unsuccessful applicants. It will be open to the Diwan and to the Commissioner to verify at any time the descriptions and plans above mentioned and, on proof of error, to require fresh ones to be submitted. Such verification may be made also by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. A duplicate of the distillery plan approved by the Diwan shall be provided by the distiller to be filed in the office of the Commissioner.

No alteration or addition shall be made in or to such buildings, or in or to such stills and other permanent apparatus without the permission of the Commissioner. If the Commissioner so directs, officers in charge of distilleries may permit minor alterations to be made to such buildings or stills or other permanent apparatus subject to his subsequent approval.

Note.—Persons desirous of constructing new buildings to be used as distilleries are advised, before commencing the work to submit plans and estimates of the buildings proposed to be erected to the Commissioner who will forward them for the approval and orders of the Diwan. Any alterations and additions suggested by the Commissioner and approved by the Diwan should be duly attended to and carried out when erecting the buildings. Persons neglecting to comply with such suggestions will run the risk of being refused a distillery license.

4. Licenses for distilleries shall be renewed annually. Whenever any alterations are made in the buildings or plans, fresh descriptions and plans of the distillery buildings must be filed, together with a certificate from the

Application for license.
Renewal of distillery license.

distillery officer that they are correct. Application for renewal shall be submitted to the Commissioner through the distillery officer and should be stamped with court-fee labels of the value prescribed by law.

5. Distillers shall so arrange their stills that their worms shall discharge into closed and locked receivers, to be provided by them and to be approved by the Commissioner of such description that no spirits can be removed from them until they are unlocked. They shall also provide and maintain suitable and secure fastenings to all stills, spirit receivers, fermentation rooms, doors, etc., to the satisfaction of the Commissioner for the attachment of locks to be provided by Government. But when locks are attached to any of the fittings of a distillery for the convenience of the distillers, and to save them the expense of making alterations, the cost of such locks shall be borne by them. The keys of all such locks will be retained by the Government officers in charge of the distilleries but distillers will be at liberty to affix their own locks also on all stills, receivers, etc., on which Government locks are placed, provided that they shall always on the requisition of the Diwan or of the officers in charge of the distilleries, or of other superior officers of the Excise Department, immediately remove their locks so as to allow the free inspection of the stills and receivers on which and of the rooms on the doors of which such locks are placed and of all the contents of such stills, receivers and rooms.

6. Distillers shall, if the Commissioner so direct, provide between the still and the spirit receiver a glass "safe" by which the quality and strength of the spirits which are running will at any moment be visible to the operator, or a "sampling apparatus" so constructed that for every sample drawn off an exactly equal quantity shall be discharged into a closed and locked receptacle. If desired, both a "safe" and a "sampling apparatus" may be used. The distillers shall also if so required, provide branch pipes fitted with cocks by means of which spirits of different strengths and qualities may be diverted into separate receivers.

7. Distillers shall so arrange their spirit receivers and store-vats that the spirits may be conveyed through closed pipes from the former into the latter by gravitation, or where this is not practicable, shall provide apparatus

Arrangement of stills, etc.

Provision of "safe" and "sampling apparatus".

Provision of pipes between receivers and store-vats,

whereby the spirits can be pumped from the former to the latter through closed pipes.

8. All receivers and vats in the distillery shall be so placed as to admit of the contents being accurately gauged or measured and must be fitted to the satisfaction of the Commissioner with proper dipping rods so adjusted to fixed dipping places that the contents may at any time be ascertainable. The receivers and vats shall also be gauged in such manner as the Commissioner may, from time to time, direct and no vessel shall be used as a receiver or store vat until it has been gauged and the gauging has been checked by the Commissioner or such other officer as he may appoint.

Fitting up of receivers and vats and gauging them.

9. Distillers shall give the Commissioner fifteen days' notice in writing of the date on which they propose to begin to distil.

Notice to be given regarding the beginning of distillation.

10. Any distiller desirous of compounding spirits made in his distillery, *i. e.*, colouring and or flavouring plain spirits so as to make them resemble gin, brandy, whisky or rum, shall, on application to the Commissioner, be granted, unless he sees reason to the contrary, a special "compounding license" in such form as the Commissioner may, with the approval of the Diwan, from time to time prescribe and a fee of Rs. 250 shall be levied for each such license. A separate license shall be required for each distillery and it shall be in force during the continuance of the distillery license, and not for any longer period. Bottling of foreign liquor in Distilleries may be permitted by the Commissioner who will issue a special bottling license for the purpose on payment of an annual fee of Rs. 50 for each license.

Application for compounding license.

Fee to be paid.

11. In case a distiller shall cease distilling or issuing spirits for a period exceeding one month, the Commissioner may withdraw the establishment stationed at the distillery and may prohibit all further distillation and issue of spirits until the distiller has given him fifteen days' notice in writing of the date on which he proposed to recommence distilling or issuing spirits as the case may be.

Power to withdraw establishments.

12. The strength of the guard maintained at distilleries shall ordinarily be three peons, but when, in the opinion of the Commissioner such guard does not afford sufficient security, it may be increased with the sanction of the Diwan, and the distiller shall, if the Diwan so orders, be held responsible for the extra cost entailed on the Government by such additional establishment:

Strength of the guard maintained at distilleries.

13. Where it is necessary to employ additional establishment to cope with work done for or issues made to other provinces, the Diwan may direct that the cost of such establishment shall be borne by the distiller.

Distiller to pay cost of additional establishment to cope with work done for other provinces.

Section III.—Warehouses.

14. Contract suppliers who have been called upon to establish warehouses in their contracted areas shall file descriptions and plans of the buildings in which they propose to establish warehouses and shall state the description and size of the permanent apparatus which they propose to use. It shall be open to the Diwan and the Commissioner to verify at any time the descriptions and plans above mentioned, and, on proof of error, to require fresh descriptions and plans to be submitted. Such verification may be made by any officer deputed for the purpose, and such officer shall be allowed full access to the premises. A duplicate of the warehouse plan approved by the Diwan shall be provided by the warehouse-keeper to be filed in the Office of the Commissioner.

No alteration or addition shall be made in or to such buildings, or in or to such permanent apparatus without the permission of the Commissioner. If the Commissioner so directs officers in charge of warehouses may permit minor alterations to be made to such buildings or permanent apparatus subject to his subsequent approval.

Note.—Persons desirous of constructing new buildings to be used as warehouses are advised before commencing to work to submit plans and estimates of the buildings proposed to be erected to the Commissioner who will forward them for the approval and orders of the Diwan. Any alterations and additions suggested by the Commissioner and approved of by the Diwan should be duly attended to and carried out when erecting the buildings. Persons neglecting to comply with such suggestions will run the risk of being refused a warehouse license.

15. As a general rule warehouses will be supervised by Sub-Inspectors in the last two grades whose whole time will be devoted to the purpose. Where the extent of the operations does not demand the whole time of the supervising officer, the Commissioner will arrange with the warehouse-keeper the number of hours per day for which the warehouse will be opened for receipt or issue of liquor and for operations such as reducing. The times so fixed shall be posted up on the outer door or gate of the warehouse for the information of purchasers. When they are unavoidably exceeded owing to the operations being numerous, the warehouse-keeper shall give to the officer a certificate stating the time in excess of the prescribed hours during which the warehouse was open and the cause necessitating the extension. The officer will sign the certificate and forward it with his weekly diary. Should it appear to the Commissioner at any time that a re-arrangement of the work is rendered necessary, he will at once take steps to reduce or extend the number of hours during which the warehouse is to be opened.

16. No spirits shall be received into any warehouse unless accompanied by a permit from the officer in charge of the distillery or of the warehouse from which they have been transferred, or, by a special permit authorising their receipt into the warehouse or, if the spirits be imported, by a permit from such officer or person as the Diwan may, from time to time, authorise and direct to grant permits for the transport of imported spirits. All spirits received into warehouses shall be gauged and proved on arrival, and the warehouse-keeper shall thereupon become responsible under rule 32 for the quantity and strength of the same.

17. The warehouse shall be under the joint lock and key of the officer in charge thereof and the warehouse-keeper.

18. In cases in which a warehouse is ordinarily opened only for certain hours each day it may be opened at other times if the officer is able to attend without interference with his other work, and if the warehouse-keeper gives him due and sufficient notice.

19. Warehouses supervised by a full-time officer shall be opened and closed at such hours between sunrise and sunset as the Commissioner in consultation with the warehouse-keeper may consider suitable. They will be closed on Sundays and authorised holidays except under special conditions and if opened on such days, the officer will be entitled to over time fees for the time worked on the requisition of the warehouse-keeper, provided that the officer in charge of a warehouse shall not be required to attend at the warehouse for more than eight hours per diem.

Attendance of officers at warehouses where full-time officers are employed.

Section IV.—General Provisions applicable to Distilleries and Warehouses.

20. Distillery licenses will be granted only to approved applicants. They shall be in such form and for such period as the Diwan may, from time to time, prescribe and will be issued by the Commissioner. The fees prescribed in rule 3 will be payable annually and must be deposited with the applications for renewal of licenses. Licenses for warehouses opened by contract suppliers will be issued free of fee by the Commissioner.

Grant of licenses.

Appointment of officers to the charge of distilleries and warehouses.

Distillers and warehouse-keepers to provide necessary furniture and quarters for establishment in certain cases.

21. The Diwan will appoint such officer or officers of the Excise Department as he may see fit to the charge of distilleries and warehouses. Distillers and warehouse-keepers shall provide such office furniture as may be required for the use of such officers within the distillery and warehouse. If a distillery or warehouse is established at any place where suitable quarters for such officer or officers are not available, or are not to be hired at reasonable rates, the distiller or warehouse-keeper shall provide quarters to the satisfaction of the Commissioner at rates not exceeding 10 per cent of the pay of the officer or officers or pay a reasonable conveyance allowance to be fixed by the Diwan. The Distiller or warehouse-keeper shall be bound to keep the quarters and their appurtenances in proper repair and not to interrupt or annoy any officer residing therein in his use or enjoyment thereof. In case any question should arise as to whether the rent demanded by the owner of such quarters is just and reasonable taking into consideration the nature and sufficiency of the accommodation, the question shall be referred

to the Diwan whose decision thereupon shall be final and binding on the distillers or warehouse-keepers concerned.

22. Government shall not be held responsible for the destruction or loss of, or damages to, any spirits stored in distilleries or deposited in warehouses by fire or theft or by gauging or proof or by any other cause whatever. In case of fire or other accident, officers in charge of distilleries and warehouses shall immediately attend to open them at any hour by day or night.

Government not liable for loss, etc., of spirits in distilleries and warehouses.

23. No wash shall be prepared except within the distillery, nor shall any wash be on any account removed from the distillery, and all wash shall be kept securely locked up in such places as the Commissioner may approve.

Preparation of wash. Wash not to be removed.

Distillers must see that the saccharine materials used by them are thoroughly dissolved when they set up the wash, submit a declaration in writing in the prescribed form to the distillery officer giving the actual saccharometric gravity corrected for temperature before fermentation commenced and the total quantity of wash made, and generally afford him all the information which he may require bearing on the question of the practicability of levying a charge from attenuation of wash.

24. The materials to be used in distilling shall be of good quality, and no ingredients noxious to health shall be used in distillation or be put into the spirits stored in distillery or deposited in warehouse.

Noxious materials not to be used.

25. Every distiller and warehouse-keeper shall make deposit of Rs. 1,000 with the Commissioner as security for the due observance of the conditions of the license. The deposit may be in cash, Stock Notes, Savings Bank accounts, or Government promissory notes endorsed to the Commissioner.

Distillers and warehouse-keepers to give security.

26. Every distiller and warehouse-keeper shall also execute an agreement binding him for himself, his heirs, legal representatives and assigns to observe the conditions of the license and hypothecating (if a distiller) the distillery buildings, machinery, apparatus, and (if a warehouse-keeper) the warehouse, together

Distillers and warehouse-keepers to hypothecate their buildings, stock of liquor etc.

with (in either case) the stock of liquor, etc., as security for the payment of all sums which may become due to Government by way of duty, rents, penalties, fines or other payments due under the provisions of his license. In case of neglect or refusal to make deposit and execute agreement as aforesaid within ten days of the date on which the approval of an application for a license shall have been communicated, such approval may be withdrawn and the fee already deposited may be forfeited. In lieu of executing the hypothecation deed, the distiller or warehouse-keeper may deposit Government promissory notes endorsed to the Commissioner to such value as the Diwan may direct.

27. Distilleries and warehouses shall be under the immediate supervision of the Commissioner who will carry out the provisions of these rules either in person or through his subordinates.

Supervision of distilleries and warehouses.

28. Distilleries and warehouses shall be open only for the entrance and exit of persons who have business within them. Except with the permission of the Commissioner no one, except officers of that department and the superior officers of other Government departments, distillers and warehouse-keepers; their servants and licensed vendors or their servants or agents who have come to purchase spirits shall be allowed to enter the premises on any pretext. A register shall be kept of the names of all persons employed by distillers or warehouse-keepers and all recognised employees will be supplied with passes for ingress and egress.

Admittance into distilleries and warehouses of persons not having business therein forbidden.

29. All persons entering a distillery or warehouse shall be under the orders of the officer in charge in respect of their conduct and proceedings within the distillery or warehouse, and shall be liable to search, on their quitting the premises, at the discretion of the officer in charge.

Control over persons entering distilleries and warehouses etc.

30. Distillers and warehouse-keepers shall give to the officer in charge an inventory of all the permanent apparatus which they may intend to take into use and which were not entered in their original application, or in the case of warehouse-keepers in the descriptions.

Distillers and warehouse-keepers to furnish inventory of apparatus.

filed under rule 14, not less than two clear working days before they use any of them.

31. Distillers and warehouse-keepers shall keep regular accounts. The accounts of the former shall show the quantities and descriptions of the materials used each day, the quantities of wash and of spirits manufactured daily, the quantity of wash used daily, the quantity of spirits passed out and the quantities of wash and of spirits in store, and those of the latter shall show the quantity and strength of spirits received in, issued from and remaining in their warehouses. Such accounts shall be open to the inspection of the officer in charge and of all superior officers of the Excise Department.

Accounts to be kept by distillers and warehouse-keepers.

Distiller's and warehouse-keeper's accounts to be open to inspection.

N. B.—Spirits in distilleries and warehouses shall at all times be open to gauging and proof by the officer in charge and by all superior officers of the Excise department.

32. An account shall be taken of the distiller's and warehouse-keeper's stocks at such intervals, not being greater than three months, and in such manner as the Commissioner may direct, and the distillers or warehouse-keepers shall pay to Government duty at the tariff rate on all spirits which may not be forthcoming and for which they shall be unable to account to the satisfaction of the Commissioner in excess of an allowance of 1½ per cent which will be made them for wastage. Wastage for the purpose of collection of duty on the excess as aforesaid shall be calculated annually, that is, at the end of the year for which the license is in force:

Provided that, if it shall be proved to the satisfaction of the Diwan or of such officer as he shall appoint, that such deficiency in excess of 1½ per cent, has been caused by accident or other unavoidable cause, the payment of duty at the above rate on such deficiency will not be required.

Saving in case of accident.

33. If it comes to the knowledge of a distiller or warehouse-keeper that any person employed by him in the manufacture, storage, receipt, blending or issue of spirits, has committed any breach of the Abkari laws or of the engagement entered into by him, it shall be his duty to report the matter in writing to the Commissioner of Excise and also to the officer in charge and

Distillers and warehouse-keepers bound to report breaches of law, etc., committed by their servants, etc.

to comply with the directions of the Commissioner respecting the continued employment of such person.

34. The use by the distiller or warehouse-keeper or his servants, within the distillery or warehouse of naked lights of any description is prohibited. Closed lanterns only shall be used.

Use of naked lights within the distillery forbidden.

35. In case of any breach of these rules or of the conditions of the license, or in case of any attempt, by altering the capacities of receptacles or otherwise to deceive the officer in charge in gauging or proving, either by a distiller or warehouse-keeper, either by the licensee, or by any person in his employment it shall be competent to the Diwan to impose upon him a fine not exceeding the sum of Rs. 50 for every such breach of such rules or conditions, or at the option of the Diwan, to declare the money deposited with the Commissioner forfeited, and to cancel the license. It shall be lawful for the Commissioner to deduct the amount of all fines imposed under this clause from the sum deposited by the licensee as security for the due performance of the conditions of the license, and for this purpose the Commissioner may sell any or all of the Government promissory notes or Stock notes deposited, or of the property hypothecated.

Effects of breach of rules, etc.

36. The imposition of a fine or the forfeiture of deposits or the cancellation of the license under the last preceding rule shall not be held to prevent the prosecution of any person for any offence which may be committed against the provisions of the Abkari Regulation, I of 1077, or other law for the time being in force and relating to the Abkari Revenue.

Prosecution not excused on the ground of fines, etc.

37. If a distiller or warehouse-keeper shall be convicted on prosecution before a Magistrate of any offence against the Abkari Regulation, I of 1077, or other law for the time being in force and relating to the Abkari revenue, it shall be lawful for the Diwan to declare his license forfeited.

Forfeiture of license on conviction, etc.

38. All sums payable to Government by a distiller or warehouse-keeper may be deducted from the amount of his deposit, or may be recovered by attachment and sale of his property under any law for the time being in force for the recovery of arrears of land Revenue.

Recovery of sums payable by distillers and warehouse-keepers.

39. Any sum deducted by the Commissioner under the powers herein contained from the amount deposited by a distiller or warehouse-keeper as security for his due performance of his engagements shall be replaced within fifteen days from the date of receipt of a notice from the Commissioner informing the distiller or warehouse-keeper of such deduction having been made.

Distillers and warehouse-keepers to replace deposits.

40. On the expiry of his license (unless a fresh license shall have been granted him) or if his license shall be cancelled or suspended, every distiller or warehouse-keeper shall be bound forthwith to pay the duty on and to remove all spirits remaining within the distillery or warehouse; and if he shall fail to do so within ten days of the receipt of written notice from the Commissioner, the cost of any establishment which it may be necessary to employ at the distillery or warehouse may be recovered from the defaulter. In the event of continued neglect, the spirits shall be liable to be forfeited at the discretion of the Diwan.

Removal of spirits, etc., after expiry of license.

41. The officer in charge of a distillery or warehouse may eject and exclude from the premises any person whom he shall find to have committed or to be about to commit any breach of these rules or of the provisions of the Cochin Abkari Regulation, I of 1077, or who shall be intoxicated, riotous or disorderly. All action taken by any such officer under this rule shall forthwith be recorded by him in writing in his official diary for the information of his official superiors.

Ejection of riotous persons, etc.

42. Distillers and warehouse-keepers shall be bound by all additional general rules for the management of distilleries and warehouses or for the issue of spirits therefrom which may already be in force or which may hereafter be prescribed under the existing Abkari law or under any law which may hereafter be enacted and by all special orders issued by the Diwan with regard to individual distilleries and shall cause all persons employed by them in the issue, etc., of spirits to obey all such rules.

Distillers and warehouse-keepers bound to obey all additional rules.

43. Except as otherwise provided, all orders passed and proceedings taken under these rules by officers of the Excise Department shall be subject to appeal to their respective immediate superiors.

Appeal.

diate superiors within two months. The decision of the Diwan on any such appeal shall be final.

44. Distillers and warehouse-keepers shall execute engagements to the Commissioner agreeing to be bound by the above and the following rules and stipulations for themselves, their heirs, legal representatives and assigns. The engagements will be unnecessary when Government promissory notes are deposited with the Commissioner as security as provided for in rule 26.

Distillers and warehouse-keepers to execute engagements, etc.

45. Overtime fees may be paid to officers in charge of distilleries, whether coursed or otherwise, and of warehouses, under such conditions as may be framed by the Diwan.

Overtime fees.

Section V.—Rules relating to the issue of spirits from Distilleries and Warehouses.

46. spirits intended for issue as country spirit in the Cochin State shall not be distilled at a higher strength than 30° O. P. A working margin of 5° is, however, allowed, so that spirit which may occasionally show a strength of a few degrees above the prescribed limit may be broken down to 30° O. P. or below by blending with weaker spirit. This must be done before reduction to issuable strengths at the distillery and before issue to warehouses. Spirits intended for use other than as country spirit in the State may be distilled at any strength.

Issue to licensed vendors under clause II (a) of rule 49 shall be restricted:—

(a) in the case of country spirit to the strength of 35° or 60° U. P. or to such other strengths as may, from time to time, be prescribed;

(b) in the case of spirits made in colour and or flavour to resemble brandy, whisky, rum or gin to a minimum strength of 25° U. P. in the case of brandy, whisky and rum and of 35° U. P. in the case of gin, or to such other minimum strengths as may, from time to time, be prescribed.

47. In order that they may be able to issue spirits at the prescribed strengths, distillers and warehouse-keepers will be permitted, on application to the officer in charge thereof, to blend or reduce spirits to those strengths in such vats as may be approved for the purpose by the

Spirits may be blended in distilleries and warehouses.

Commissioner. Blended or reduced spirits shall be kept in a separate receptacle.

48. If any saccharine or other matter of such a nature as to obscure the indications of the hydrometer shall be introduced into spirits, duty will be calculated on the quantity and strength of such spirits as ascertained before the introduction of such matter. No allowance will be made for wastage in such spirits after the addition of such matter and before removal from the distillery. Such spirits shall be kept in a separate receptacle.

The introduction of saccharine matter, etc., into spirits.

49. Spirits may be removed from distilleries or warehouses

I. Under bond.—

Removal of spirits from distilleries or warehouses.

(a) for export when specially permitted by the Diwan;

(b) for transport to another distillery or warehouse.

II. On payment of duty.—

(a) for local consumption;

(b) for export by land to foreign territory.

III. Without payment of duty and without bond, if sold to officers of Government empowered to purchase them on account of the public service other than for use in educational institutions; or

IV. from distilleries only—Free of duty after denaturation under the rules prescribed under the Abkari Regulation, I of 1077, as subsequently amended.

50. No spirits shall be removed from any distillery or warehouse until they have been gauged and proved by the officer appointed for the purpose. The gauging of spirits may be made either by actual measurement or by weight.

Spirits to be gauged and proved before removal.

51. No spirit shall be removed from any distillery or warehouse save under cover of a permit issued by the officer in charge. If the distiller or warehouse-keeper has executed a bond in the prescribed form, the officer in charge may issue permits for the removal of spirits up to the quantity covered by the bond in the case of transport under rule 49 I (b); otherwise he will only issue a permit (i) on proof that duty has been paid on the quantity of spirits to

Spirits not to be removed save under certain conditions.

be removed either at the tariff rate, or at such rate as may, from time to time, be prescribed by the Diwan under section 17 of the Cochin Abkari Regulation, I of 1077, for the local area for consumption in which the spirits are declared or (2) under special orders from the Diwan in the case of export under Rule 49 I (a) and (3) from the Commissioner of Excise in the case of issues under Rule 49 II (b) or IV:

Provided that the Commissioner may permit distillers and warehouse-keepers to make deposits in advance for the payment of duty and may allow the removal of spirits, from time to time, up to the limit of such deposits without separate payment of duty on account of each separate consignment of spirits removed.

52. When spirits are removed from a distillery or warehouse without payment of duty, the distiller or warehouse-keeper shall execute a bond with one or more sureties whenever it is deemed necessary for the payment of the duty on them at the tariff rate in case of his failure to account for them to the satisfaction of the Commissioner.

53. Bonds executed under rule 52 shall be of two kinds, that is, either general bonds which shall remain in force until cancelled, or special for specified occasions and particular consignments only, and shall be in such forms as the Diwan may, from time to time, prescribe to suit particular cases.

54. Spirits may be issued for local consumption only (a) throughout the State (i) to licensed vendors of foreign liquors and (ii) to private persons for domestic consumption but not for sale—provided that the spirits issued are plain or pure rectified spirits or spirits made in colour and or flavour to resemble gin, brandy, whisky or rum; but in no case should country spirits of any strengths be issued direct to any private person whether intended for domestic consumption or not;

(b) within a part or whole of the State the monopoly of supply of which has been granted to the distiller, to licensed independent arrack shop-keepers and licensed wholesale vendors of country spirits:

Provided that ordinary arrack shall not be issued to foreign liquor vendors of any description. Distillers and warehouse-keepers shall be bound to supply country spirits to

all persons licensed to purchase from them on payment of the value in legal tender so long as they have stock in hand.

55. Duty shall be paid at the following rates on all spirits issued from distilleries unless they are removed under bond or sold to officers of Government on account of the public

service:—

(1) If denatured, free of duty or at such rate of duty as may be prescribed by any law for the time being in force.

(2) (i) From distilleries and warehouses on spirits issued to the persons mentioned in rule 54 clause (a) at the tariff rate or at such other rate as may be prescribed by the Diwan from time to time under section 17 of the Cochin Abkari Regulation,—

(ii) on spirits issued to the persons mentioned in clause (b) of rule 54 at such rate as may, from time to time, be prescribed by the Diwan under section 17 of the Cochin Abkari Regulation, I of 1077, for the local area for consumption in which the spirits are declared.

56. No smaller quantity of spirits shall be issued at any one time to any of the persons mentioned in rule 54 than the following.—

Minimum quantity to be issued.

	Imperial gallons.
To a person mentioned in clause (a)	4 except pure rectified spirits in which case the minimum is $\frac{1}{2}$ gallon.
To a licensed wholesale vendor of country spirits or to a person holding the monopoly for supply.	0
To a licensed independent arrack shop-keeper.	5

57. The Diwan may fix, from time to time, the maximum prices to be charged by distillers and warehouse-keepers for spirits issued from a distillery or warehouse to (i) licensed independent arrack shop-keepers and (ii) licensed wholesale vendors of country spirits and (iii) to licensees and Government officers authorised to possess pure rectified spirits.

58. (i) An allowance will be made for the loss in transit by leakage and evaporation of spirits transported by land under bond, or duty free for Government purposes, within the State up to the maximum amounts shown below:—

Allowances for loss by leakage, evaporation, etc.:

	Per cent
For journey of not greater duration than one day	1
For journey of duration exceeding one day but not exceeding two days.	2
For journey of duration exceeding two but not exceeding five days.	3

In calculating the allowance to be made the day of issue, the time actually occupied in transit and the day of verification of the consignment are to be taken into account.

(ii) Similarly in the case of spirits exported by land, under bond or duty free for Government purposes, an allowance will be made up to the maximum amounts shown below:—

	Per cent.
For a distance not exceeding 100 miles.	5
For a distance exceeding 100, but not exceeding 200 miles.	7½
For a distance exceeding 200, but not exceeding 1000 miles.	10
For a distance exceeding 1000 miles.	15

(iii) If the report of the officer by whom a consignment of spirits transported or exported by land, under bond or duty free has been gauged and proved on arrival at its destination should show that wastage to a greater extent than the above has occurred, the distiller or the warehouse-keeper shall pay duty at the tariff rate for the time being in force, on so much of the deficiency as is in excess of the above allowances. Provided that, if it shall be proved to the satisfaction of the Diwan, that such deficiency has been caused by accident or other unavoidable cause, the duty levied on such deficiency shall be refunded. The Diwan's decision shall be final.

(iv) The allowance to be made under this rule will be determined by deducting from the quantity of spirits despatched from the distillery or warehouse, the quantity received at the place of destination, both quantities being stated in terms of London proof gallons, and will be calculated on the quantity contained in each cask or other receptacle comprised in a consignment.

I

Form of general bond to be executed on the removal of spirits from distilleries for transport without payment of duty.

Know all men by these presents that I/we (hereinafter called the distiller/distillers) am/are bound to the Diwan of the Cochin State in the sum of Rupees _____ to be paid to the said Diwan, for which payment I/we bind myself/ourselves and my/our legal representatives.

Dated this.....day of.....110..corresponding to the.....day of.....193

(signed)

Whereas the distiller has/distillers have been permitted from time to time to transport spirits from his/their..at to all or any of the distilleries or warehouses in the State mentioned in the permits concerned without previous payment of duty;

The conditions of this obligation are:—

(1) that the distiller/distillers or his/their legal representatives shall not at any one time so transport or so have transported and not accounted for under the next following condition any quantity or quantities of spirits, the duty or the aggregate duty on which at the tariff rate shall exceed the said sum of Rupees;

(2) that the distiller/distillers or his/their legal representatives shall within the time mentioned in the permit issued by the Government officer in charge of the distillery on each occasion of the transport of spirits deliver or cause to be delivered the spirits so transported on that occasion into the custody of the Government officer in charge of the said..... ..or shall on demand pay or cause to be paid to the said Diwan of the Cochin State duty at the above rate per gallon for all or any portion of the spirits then so transported which shall not be so delivered; and

(3) that if the distiller/distillers and his/their legal representatives shall well and truly keep and perform all the conditions herein before recited, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of

Place.

Commissioner of Excise on behalf of the Diwan of the Cochin State.

Date.

II

Form of special bond to be executed on the removal of spirits from distilleries for transport without payment of duty.

Know all men by these presents that I/we (hereinafter called the distiller/distillers) am/are bound to the Diwan of the Cochin State in the sum of Rupees to be paid to the said Diwan of the Cochin State, for which payment I/we bind myself/ourselves and my/our legal representatives.

Dated this.. ...day of... ..110
corresponding to the.. ..day of..193

(signed)

Whereas the distiller has/distillers have been permitted to remove..... gallons of spirits of the strength of degrees under/over London proof from his/their at.. .. to the.. ..at.. .. without previous payment of the duty thereon,

The condition of this obligation is that, if the distiller/distillers or his/their legal representatives shall, on or before the expiration of.. .. days from the date hereof deliver or cause to be delivered the above-mentioned.. ..gallons of spirits in to the custody of the Government officer in charge of the said.... ..or shall on demand pay or cause to be paid to the said the Diwan of the Cochin State duty at the tariff rate on all or any portion of the above mentioned gallons of spirits which shall not be so delivered, then this bond shall be void, otherwise the same shall remain in full force.

Signed in the presence of

Place.

Commissioner of Excise
on behalf of the Diwan
of the Cochin State.

Date.

19. *Diwan's Notification No. 108, dated 28th Meenam 1099.
(Published on pages 566-568 of the Cochin Government Gazette,
dated 14th Medam 1099, Part I.)

In exercise of the powers conferred upon him by section 29 (d) of the Cochin Abkari Regulation, I of Section 29 (d). 1077, the Diwan is pleased to direct that the following instruments shall be used in the testing of liquor and that the following tables of correction according to temperature shall be used therewith:—

Instruments.	Corresponding tables.
1. Sike's hydrometer consisting of five glass stems, graduated from 0 to 20, 20 to 40, 40 to 60, 60 to 80 and 80 to 100 respectively.	Tables for ascertaining the strength of spirits by Sike's hydrometer, known as "Revised Sike's Tables".
2. Sike's extended hydrometer for reading the strength of liquor of high alcoholic value consisting of one glass stem graduated from 40 to 20.	
3. Single stem hydrometer standardised at a temperature of 85° F. and graduated from proof to 60° U. P. or from 10 U. P. to 70° U. P.	The subjoined table to be used according to the appended direction.

*As amended by Diwan's Notification No 38, dated 6th Chingam 1107

Temperature (F°).	Proof—5° U. P.	5° U. P.—10° U. P.	10° U. P.—15° U. P.	15° U. P.—20° U. P.	20° U. P.—25° U. P.	25° U. P.—30° U. P.	30° U. P.—35° U. P.	35° U. P.—40° U. P.	40° U. P.—45° U. P.	45° U. P.—50° U. P.	50° U. P.—55° U. P.	55° U. P.—60° U. P.	60° U. P.—65° U. P.	65° U. P.—70° U. P.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
50	12.5	13.5	14.2	14.9	15.6	15.9	16.3	16.6	16.7	16.6	15.4	14.3	11.8	11.0
51	12.2	13.2	13.8	14.6	15.3	15.6	16.0	16.2	16.3	16.2	15.0	13.9	11.4	10.7
52	11.9	12.9	13.5	14.3	15.0	15.3	15.7	15.9	16.0	15.9	14.6	13.5	11.0	10.4
53	11.7	12.7	13.2	14.0	14.7	15.0	15.4	15.6	15.6	15.5	14.2	13.1	10.7	10.0
54	11.4	12.3	12.9	13.6	14.3	14.7	15.0	15.3	15.2	15.2	13.8	12.7	10.4	9.7
55	11.1	12.0	12.7	13.3	14.0	14.4	14.7	14.9	14.8	14.8	13.4	12.4	10.1	9.4
56	10.8	11.8	12.4	13.0	13.7	14.0	14.3	14.5	14.5	14.4	13.0	12.1	9.9	9.0
57	10.5	11.5	12.0	12.6	13.3	13.7	14.0	14.1	14.1	14.0	12.6	11.7	9.7	8.7
58	10.2	11.1	11.6	12.3	13.0	13.3	13.6	13.7	13.7	13.6	12.2	11.3	9.4	8.4
59	9.9	10.7	11.3	12.0	12.7	13.0	13.2	13.3	13.3	13.3	11.8	10.9	9.1	8.1
60	9.6	10.3	11.0	11.7	12.4	12.6	12.8	12.9	12.9	13.0	11.4	10.5	8.8	7.8
61	9.3	9.9	10.5	11.1	11.8	12.2	12.5	12.5	12.4	12.4	11.1	10.2	8.6	7.5
62	8.9	9.4	10.0	10.5	11.1	11.6	12.1	12.0	12.0	11.9	10.8	9.8	8.3	7.3
63	8.6	9.1	9.6	10.1	10.5	11.1	11.8	11.6	11.6	11.3	10.5	9.4	8.0	7.0
64	8.3	8.7	9.1	9.5	9.9	10.6	11.4	11.1	10.9	10.7	10.2	9.1	7.7	6.7
65	8.0	8.3	8.6	8.9	9.2	10.1	11.1	10.8	10.5	10.1	9.8	8.8	7.4	6.5
66	7.7	7.9	8.1	8.4	8.6	9.7	10.7	10.5	10.1	9.9	9.3	8.4	7.2	6.2
67	7.4	7.6	7.8	8.0	8.3	9.4	10.4	10.1	9.9	9.7	8.9	8.0	7.0	6.0
68	7.1	7.3	7.5	7.7	8.0	9.0	10.0	9.9	9.8	9.7	8.6	7.5	6.7	5.7
69	6.8	7.0	7.2	7.4	7.7	8.7	9.6	9.5	9.5	9.4	8.3	7.2	6.4	5.3

70	6.5	6.7	6.9	7.1	7.4	8.2	9.1	9.1	9.1	9.1	8.0	6.9	6.0	4.9
71	6.1	6.3	6.6	6.8	7.1	7.8	8.5	8.5	8.5	8.5	7.7	6.6	5.7	4.7
72	5.7	5.9	6.1	6.4	6.8	7.4	7.9	8.1	8.3	8.4	7.5	6.6	5.4	4.5
73	5.3	5.6	5.9	6.2	6.5	7.0	7.4	7.6	7.8	8.0	7.3	6.6	5.2	4.3
74	4.9	5.2	5.5	5.9	6.2	6.6	7.0	7.2	7.5	7.7	7.1	6.5	4.9	4.1
75	4.5	4.8	5.1	5.5	5.8	6.2	6.6	6.9	7.1	7.4	6.8	6.2	4.7	3.8
76	4.1	4.4	4.7	5.0	5.3	5.8	6.2	6.6	6.8	7.1	6.6	6.1	4.5	3.6
77	3.7	4.0	4.3	4.6	4.9	5.4	5.8	6.1	6.4	6.7	6.4	6.1	4.2	3.4
78	3.3	3.6	3.9	4.2	4.4	4.9	5.3	5.7	6.1	6.4	6.2	6.0	4.0	3.2
79	2.9	3.1	3.4	3.7	4.0	4.4	4.9	5.3	5.7	6.0	6.0	6.0	3.7	3.0
80	2.5	2.7	3.0	3.2	3.5	4.0	4.5	4.9	5.3	5.7	5.6	5.5	3.4	2.9
81	2.1	2.3	2.5	2.8	3.1	3.6	4.0	4.5	4.9	5.4	5.3	5.2	3.1	2.7
82	1.9	2.1	2.4	2.6	2.9	3.2	3.6	4.1	4.5	5.0	4.8	4.5	2.9	2.6
83	1.7	1.9	2.1	2.4	2.6	2.9	3.2	3.7	4.2	4.7	4.4	4.1	2.6	2.4
84	1.5	1.7	1.9	2.1	2.4	2.5	2.7	3.2	3.7	4.3	4.1	3.9	2.4	2.2
85	1.3	1.5	1.7	1.8	2.0	2.1	2.2	2.8	3.4	3.9	3.7	3.5	2.2	2.0
86	0.9	1.1	1.3	1.5	1.6	1.7	1.8	2.3	2.8	3.4	2.8	2.2	2.0	1.7
87	0.5	0.7	0.9	1.1	1.2	1.3	1.4	2.0	2.5	3.0	1.9	1.3	1.6	1.3
88	0.2	0.3	0.5	0.6	0.8	0.9	1.0	1.5	2.1	2.6	1.5	0.9	1.1	0.7
89	0.0	0.0	0.0	0.0	0.4	0.5	0.6	1.2	1.7	2.2	1.1	0.5	0.4	0.0
90	0.6	0.5	0.5	0.4	0.3	0.0	0.3	0.8	1.3	1.7	0.7	0.0	0.0	0.5
91	1.1	1.0	0.9	0.8	0.7	0.4	0.0	0.3	0.8	1.3	0.4	0.0	0.3	0.8
92	1.5	1.3	1.1	0.9	0.8	0.7	0.6	0.3	0.3	0.9	0.0	0.5	0.6	1.1
93	2.1	1.7	1.3	1.0	0.9	1.0	1.1	0.8	0.4	0.4	0.3	0.8	0.9	1.4
94	2.8	2.4	2.0	1.5	1.0	1.3	1.6	1.2	0.8	0.0	0.6	1.2	1.2	1.6
95	3.0	2.6	2.2	1.8	1.5	1.8	2.1	1.7	1.3	0.7	0.9	1.4	1.5	1.8
96	3.2	2.9	2.6	2.3	2.0	2.3	2.6	2.1	1.6	1.1	1.2	1.4	1.9	1.9
97	3.5	3.3	3.0	2.7	2.5	2.8	3.1	2.6	2.1	1.5	1.3	1.5	2.3	2.0
98	3.9	3.7	3.5	3.3	3.0	3.3	3.6	3.0	2.4	1.9	1.4	1.6	2.5	2.3
99	4.2	4.0	3.9	3.7	3.5	3.8	4.1	3.5	2.9	2.4	1.5	1.7	2.7	2.4
100	4.6	4.5	4.4	4.2	4.1	4.3	4.6	4.0	3.4	2.8	1.6	1.8	2.9	2.7

The true strengths are found by subtracting the factors *above* the thick horizontal lines from, and adding those *below* to, the indication on the stem,

Examples for use.

- (i) Temperature.....97° F.
Indication.....57

Against the temperature of 97° will be found, in column 13, 1·5.

By adding 1·5 to 57 the true strength of the liquor, 58·5° U. P. is obtained.

- (ii) Temperature.....83° F.
Indication.....23

Against the temperature of 83° will be found, in column 6, 2·6.

By subtracting 2·6 from 23 the true strength of the liquor 20·4° U. P. is obtained,

The strength of liquor weaker than 50° U. P. cannot be determined at any temperature below 68° F. To find the strength of such liquor at a lower temperature, it will be necessary to raise the temperature of the liquor until the line on the stem showing 60 just becomes visible under the surface of the liquor, noting the temperature and subtracting the factor found in columns 12—13 as the case may be, against this temperature from 60.

The true strength of liquor weaker than 60° U. P. can only be determined at the strength of 61·8° U. P. at 100° F. To obtain the strength of weaker liquor than 61·8° U. P. the liquor must be cooled by artificial means until the 60 line on the stem just becomes visible under the surface of the liquor, the temperature noted and the proper correction made. Liquor of 65° U. P. would have to be cooled down to 81° F. before its strength could be determined.

General Directions for the use of Hydrometers.

- (i) When the testing vessel is glass.—

Immerse the thermometer in the liquid and, if possible, the hydrometer also. Note the point at which the mercury in the former remains constant, taking the higher degree when it lies between two divisions. Then, read, *under* the surface of the liquor, keeping the eye below its level, the division on the stem on the hydrometer which is distinctly below the liquor.

(ii) When the testing vessel is of metal.—

Read the thermometer as before. The hydrometer must be read above the liquor and allowance must be made for the meniscus (curvature around the stem), formed by the liquid. This distorts to some extent the line marking the nearest submerged division. If the nearest division above the edge of the meniscus is just clear of it, then the next lower division should be taken as the correct one, but if the meniscus actually covers a division the one lower than that must be taken.

2. If in any case there shall be any doubt whether any hydrometer or tables of correction are in accord with the descriptions given above, the matter shall be referred for decision to the Commissioner of Excise who shall certify the correctness or otherwise of such hydrometer or tables of correction, as the case may be, in writing under his official signature, and such certificate of the Commissioner shall be binding on all courts, officers and persons who may be concerned therewith or may have such hydrometer or tables of correction in use.

20.* *Diwan's Notification No. 109, dated 28th Meenam 1099.*
(Published on pages 568—569 of the Cochin Government Gazette,
dated 14th Medam 1099, Part I.)

In accordance with section 29 (e) of the Cochin Abkari Regulation, I of 1077, and in supersession of the Notification, dated 22nd March 1906, Separate Revenue Branch, published on page 405 of Part I of the Cochin Government Gazette, dated 25th Meenam 1081, the Diwan hereby directs that only the following measures shall be used for the sale of country liquor throughout the Cochin State.

- (1) The Imperial gallon of 277.274 cubic inches.
 - (2) The Imperial quart or quarter gallon.
 - (3) The Imperial pint or one-eighth gallon.
 - (4) The dram or one-forty-eighth gallon and the following fractions thereof, *viz.*, one-half, one-third and one-fourth.
 - (5) Any integral multiple of a gallon.
 - (6) Any integral multiple of a dram other than a quart or a pint which is also an integral submultiple of a gallon.
2. The dram, one-half, one-third and one-fourth dram measures above referred to shall be of such pattern only as may, from time to time, be approved by the Commissioner of Excise.

*As amended by Diwan's Notification No. 39, dated 6th Chingam 1107.

3. Measures of the approved pattern may be had from the Excise Department on payment of the cost price which can be ascertained on application to the Commissioner of Excise.

21. *Diwan's Notification No. 11, dated 6th Chingam 1107.*

(Published on page 6 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred by section 29 (f) of the Cochin Abkari Regulation, I of 1077, as amended by Regulation, V of 1091, and in supersession of Diwan's Notification No. 110, dated 28th Meenam 1099, Revenue Department (Separate Revenue), the Diwan is pleased to direct that the maximum and minimum prices above or below which country or foreign liquor or intoxicating drugs shall not be sold will be that which is fixed by the Commissioner of Excise either for the whole State or for any local area or for any particular occasion.

22.* *Diwan's Notification No. II, dated 4th February 1910.*

(Published on pages 421—422 of the Cochin Government Gazette, dated 1st Kumbham 1085, Part I.)

In exercise of the powers vested in the Diwan under section 29 of the Cochin Abkari Regulation, I of 1077, the following rules are prescribed to regulate the import, transport and export of liquor and intoxicating drugs prepared from the hemp plant in transit through the Cochin State' from one part of British territory to another.—

1. No liquor or intoxicating drugs prepared from the hemp plant shall be transported through the Cochin State except under and in accordance with, a permit issued in accordance with the following rules.—

2. Except in the case of permits issued to persons duly licensed to vend in the Cochin State or in British territory, no permit shall cover the transport of more than the undermentioned quantities of liquor and intoxicating drugs.—

<i>Country Spirits</i>	--	4 drams
<i>Toddy</i>	--	One gallon
<i>Hemp drugs</i>	--	Five tolas of ganja or charas and one seer of bhang and preparations or admixtures containing the above quantity.

3. The permits recognised under these rules shall be in printed forms and in duplicate. Each permit must bear a con-

* As amended by Diwan's Notification No. 41, dated 6th Chingam 1107.

secutive number and must be sealed with the private seal of the officer issuing the permit in addition to his office seal.

4. The period of currency of a permit must be regulated according to the distance the liquor or drug is transported, one day being allowed for every 15 miles by road or 70 miles by rail in addition to one day for despatch and one day for delivery in the case of consignments sent by rail.

5. Every consignment transported through the Cochin State under these rules shall be accompanied by its permit, which must show the name of the transporter, the quantity of liquor or intoxicating drugs covered by it, the route of transport, the period of currency and the officer before whom it should be taken for verification.

6. Where checking stations are established between the Cochin State and the British territory, the route to be entered in a permit must always include at least one such checking station, the officer in charge of which, when the consignment passes through, will note on the reverse of the permit the condition of the packages and seals.

7. Whenever a permit is issued, the duplicate thereof, which should bear the impression of the same seals as have been placed on the original permit and on the consignment, should be forwarded by the officer issuing the permit to the officer appointed to verify the consignment.

8. Every package to be transported through the Cochin State under these rules shall be sealed and the seals used shall be the same as those impressed on the permit. (See rule 3.)

9. Permits for transport under these rules shall not be recognised unless they are issued by officers specially appointed in that behalf by name or designation by the Deputy Commissioner of Excise of the division of the territory in which the officers are to exercise their functions.

10. Every consignment will be verified on arrival at its destination by an officer appointed for the purpose by the said Deputy Commissioner of the division of the territory to which the consignment is transported.

11. Every officer appointed or authorised to issue permits under rule 9 *supra* must be kept informed of the name and designation of all officers authorised under rule 10 to verify consignments.

12. The names or designations of all officers appointed to issue permits and to verify consignments will be communicated to the Excise Commissioner, Cochin State.

13. The officer issuing permits under rule 9 *supra* should furnish the Excise Commissioner, Cochin State, with a monthly list of permits issued in a form showing the names of the transporters, numbers of the permits, the dates on which they were issued, the route by which the consignments were required to be transported and the quantity covered by the permits.

14. On the arrival of the consignment at its destination, it shall be verified by the officer appointed for the purpose under rule 10 *supra*. He will examine the seals and weigh or measure each package, as the case may be, before opening it. He will then open each package and satisfy himself that the contents agree both as to nature and weight or measurement, as the case may be, with the entries in the permit, and will enter the results of his verification on the reverse of the original and the duplicate permits, will return the original permit to the transporter and will forward the duplicate to the Excise Commissioner, Cochin State, across which the consignment has been transported, for transmission to the officer who issued it.

15. Any Land Revenue Officer not inferior in grade to a Revenue Inspector, any Excise Officer not inferior in rank to a Sub-Inspector, or any Police Officer not inferior in grade to an Inspector, may inspect any consignment in transit in the Cochin State, and, when he does so, shall note on the reverse of the permit the condition of the packages and seals.

16. Any person found transporting liquor or intoxicating drugs in contravention of these rules will be dealt with in accordance with section 55 of the Cochin Abkari Regulation, I of 1977.

17. No person who is found to have committed any breach of these rules shall be allowed to transport liquor or drugs through the Cochin State under a permit issued in this behalf, and the name of any person detected in the commission of any such breach shall forthwith be communicated by the officer detecting the offence to the Excise Commissioner, Cochin State, who will arrange with the Deputy Commissioner of Excise Department of the division from which the offender brought his liquor or intoxicating drugs, as the case may be, for the intimation of the offender's name to all persons authorized to grant permits. If any such person be subsequently found transporting liquor or intoxicating drugs even under a permit, such consignment shall be liable to confiscation.

23. Diwan's Notification No. Nil, dated 15th Kanni 1080.

(Published on pages 88—89 of the Cochin Government Gazette, dated 20th Thulam 1080, Part I.)

Under section 29 (1) of the Cochin Abkari Regulation, I of 1077, the Diwan is pleased to prescribe the following rules for the grant of batta to witnesses and of compensation for loss of time to persons released by Abkari Inspectors under section 40 (3) of the Regulation on the ground that they have been improperly arrested and to persons charged before Magistrates with offences under the Regulation and acquitted.

1. For the purposes of these rules, the persons summoned shall be divided into three classes, and the Abkari Inspector or Magistrate by whom they may have been summoned as witnesses, or released, or acquitted, shall fix the class of each such person so summoned, or released, or acquitted, with due regard to his station in life.

2. Persons summoned as witnesses by Abkari Inspectors, persons brought before Abkari Inspectors on suspicion of having committed offences under the Cochin Abkari Regulation (I of 1077), and released by them under section 40 (3) of the said Regulation on the ground that they have been improperly arrested, and persons charged with such offences before Magistrates and acquitted, shall be paid travelling expense and compensation for loss of time at the following rates by the Abkari Inspector or Magistrate before whom they appear as witnesses, or by whom they are released or acquitted.—

Class	Batta per diem not to exceed	Travelling expenses not to exceed	
		By road or by canal	By Rail
1st Class	1 Re.	4 annas per mile	1st Class fare
2nd Class	6 annas	2 annas per mile	2nd Class fare
3rd Class	4 annas	1 anna per mile	3rd Class fare

3. The distance for which mileage, and the number of days for which compensation should be allowed shall be determined by the Abkari Inspector or Magistrate making the payments in each case, but no payment will be made by an Inspector without the previous sanction of the Commissioner.

24. Diwan's Notification No. 74, dated 16th Medam 1106.

(Published on pages 840—841 of the Cochin Government Gazette, dated 26th Medam 1106, Part I.)

Under section 29 (m) of the Cochin Abkari Regulation, I of 1077, as subsequently amended and in supersession of the Diwan's Notification No. Nil, dated 11th June 1904 (29th Edavam 1079) Separate Revenue Branch, published on page 459 of Part I of the Cochin Government Gazette, dated 26th Mithunam 1079, the Diwan hereby directs that no Abkari Inspector shall summon any person under section 44 of the said Regulation to appear before him as a witness at a greater distance than 40 miles from the usual place of residence of such person.

25. Diwan's Notification No. Nil, dated 31st Edavam 1079.

(Published on page 460 of the Cochin Government Gazette, dated 26th Mithunam 1079, Part I.)

In exercise of the powers conferred on him by clause (n) of section 29 of the Cochin Abkari Regulation, I of 1077, the Diwan is pleased to make the following rules for the disposal of articles confiscated under the Regulation and of the proceeds thereof.

1. When orders are received from competent authority for the confiscation of anything seized or detained under the Regulation, it shall, with all convenient despatch, be sold or destroyed by the person in charge thereof as the officer adjudging the confiscation may direct.

2. When a Magistrate adjudging a confiscation shall, under the second paragraph of section 66, offer the owner of such thing the option of paying a fine in lieu of confiscation, and if the owner of such thing shall accept such option, he shall be required forthwith to pay such sum as may already have been expended on the safe custody and keep of such thing, and to deposit such further sum as may appear likely to be required for such purposes until the payment of the fine. Ten days shall be allowed for the payment of such fine, within which period, if the fine be paid, the thing shall at once be given up to the owner together with such part of the sum so deposited as may remain unexpended on such purposes. If the fine be not paid within the said period of ten days, the order of confiscation shall be and remain of full effect in the same way as if no option of the payment of fine had been offered. There shall be no appeal against the

adjudication of an optional fine. An appeal may be preferred against the amount of such fine, provided that the fine has been previously paid.

3. No sale of any perishable article ordered to be confiscated shall be postponed on account of the preferring of an appeal against the order of confiscation. The sale of any animal or other thing ordered to be confiscated shall not be postponed on such account unless the owner or his agent shall deposit with the officer ordering the confiscation such sum as such officer may consider sufficient for the keep or safe custody of such animal or other thing pending the result of such appeal. If the result of such appeal be that the order for confiscation is reversed, the owner shall be entitled to receive back the whole of the sum so deposited.

4. If any order that any article be confiscated is reversed, on appeal, such article if it has not been sold before such reversal comes to the knowledge of the officer in charge thereof, or, if it has been sold, the sale proceeds thereof shall be dealt with under Rules 5 to 8 inclusive.

5. Things ordered to be released or their proceeds, if they have been sold, shall at once be given up or paid, as the case may be, by the person in charge thereof to the owner or his agent.

6. Should no one appear to receive a thing ordered to be released, or the proceeds thereof, the person in charge thereof shall do his best to give notice to the owner of the order of release, and shall cause a notice thereof to be affixed in the village or desom where the seizure of the thing was effected, in the office of the Tahsildar of the Taluk, and in the nearest Police Station to such village, or desom.

7. If within two calendar months from the date of the notice no person entitled to receive a thing ordered to be released claim the same and pay all charges incurred on its custody and keep after the date on which the order for its release was notified as hereinbefore directed, it shall be sold, the amount of all charges so incurred shall be credited to the Sirkar and the net proceeds shall be placed in deposit. The same course shall be followed with reference to the proceeds of a thing ordered to be released which has been sold before the receipt of the order of release.

8. If after a further period of two calendar months no person shall have appeared to receive the sum so placed in deposit, it shall be forfeited to the Sirkar.

9. The sale proceeds of all confiscated articles shall be paid into the nearest Sirkar Treasury without delay.

26. Diwan's Notification No. 110, dated 18th Meenam 1107.

(Published on Pages 927—928 of the Cochin Government Gazette, dated 20th Meenam 1107, Part I.)

In exercise of the powers conferred upon him by section 29 (o) of the Cochin Abkari Regulation, I of 1077, as subsequently amended, the Diwan is pleased to make the following rule for the purpose of carrying out the provisions of section 34 of the Regulation namely:—

“The person in charge of any vessel, vehicle or animal shall cause it to stop and to remain stationary so long as may reasonably be necessary, when required to do so by any officer of the Abkari, Salt, Police, Land Revenue or Customs Departments or any other person duly empowered in that behalf, for the purpose of making any arrest, seizure or search under section 34 of the Regulation”.

27. Compounding of Abkari offences.

Diwan's Notification No. 12, dated 6th Chingam 1107.

(Published on page 6 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Under section 67 of the Cochin Abkari Regulation, I of 1077, as amended by Regulation V of 1091 and in supersession of the Diwan's Notification, dated 29th Edavam 1079, Separate Revenue Branch, the Diwan is hereby pleased to empower the Commissioner of Excise to exercise the powers conferred by the said section.

28. Exemptions.

(1) *Diwan's Notification No. 22, dated 6th Chingam 1107.*

(Published on page 32 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred by section 71 of the Cochin Abkari Regulation, I of 1077, as subsequently amended, and in supersession of the Diwan's Notification No. 54, dated 28th November 1927 (13th Vrischigam 1103), Revenue Department (Separate Revenue), the Diwan directs that all preparations containing not more than 0.1 per cent of cocaine shall be exempted from all excise restrictions in the Cochin State.

(2) *Diwan's Notification No. 73, dated 8th Medam 1106.*

(Published on page 840 of the Cochin Government Gazette,
dated 26th Medam 1106, Part I.)

Under section 71 of the Cochin Abkari Regulation, I of 1077,
Section 71. as subsequently amended and in superses-
sion of all previous Notifications on the
subject, the Diwan hereby directs as follows.—

Toddy drawn in pots or other receptacles freshly coated
internally with lime shall be exempted from the provisions of
sections 10 and 13 of the said Regulation throughout the Cochin
State.

(3) *Diwan's Notification No. 71, dated 11th Medam 1106.*

(Published on page 821 of the Cochin Government Gazette,
dated 12th Medam 1106, Part I.)

In exercise of the powers conferred by section 71 of the
Cochin Abkari Regulation, I of 1077, as
Section 71. subsequently amended, the Diwan is pleased
to exempt from the provisions of the said
Regulation, medicated wines and similar preparations containing
less than 20 per cent of proof spirit.

PART II

THE COCHIN OPIUM REGULATION

VIII OF 1076

Passed by His Highness the Raja

25th day of Karkadagam 1076.

on the

*9th day of August 1901.**(A Regulation to amend the law relating to Opium.)*

Whereas it is expedient to amend the law relating to Opium:
 Preamble. It is hereby enacted as follows:—

1. This Regulation may be called "The Cochin Opium
 Short title. Regulation, VIII of 1076".

It shall extend to such Taluks or other local areas of the
 Local extent and commencement. Cochin State, as the Diwan may, from time
 to time, by Notification in the Sirkar
 Gazette, direct: and it shall come into force
 in such Taluks or other local areas, on such day as the Diwan
 in like manner directs in this behalf.

Note.—The Regulation came into force throughout the Cochin State on
 the 1st of Chingam 1079.

(Vide Diwan's Notification No. Nil, dated 17th Edavam 1078, page 129.)

2. On and from the date this Regulation comes into force
 in any Taluk or other local area, the Pro-
 Repeal. clamation dated 30th Mithunam 1036, Sec-
 tion 38 of Regulation III of 1010, and Regulation I of 1053, so
 far as they relate to opium, shall be repealed.

3. In this Regulation, unless there be something repug-
 Interpretation clause. nant in the subject or context:—

(a) "Opium" includes also poppy heads, preparations or
 "Opium". admixtures of opium, and intoxicating drugs
 prepared from the poppy:

(b) "Magistrate" means a Magistrate of the first or second
 "Magistrate". class:

(c) "Import" means to bring into the Cochin State from
 "Import". sea, or from any territory outside the
 Cochin State:

(d) "Export" means to take out of the Cochin State to sea, or to any territory outside the Cochin State:

(e) "Transport" means to move from one place to another within the Cochin State:

(f) "Diwan" includes an acting or officiating Diwan:

(g) "Peishkar" means the Peishkar of a Division and includes an acting Peishkar, or any officer placed by the Diwan in temporary charge of a Division, or any officer declared by the Diwan to be a Peishkar under this Regulation.

Prohibition of poppy cultivation or manufacture of opium,

4. No one shall hereafter—

- (a) cultivate the poppy, or
- (b) manufacture opium.

Within a month after this Regulation comes into force, the owner or occupier of any land on which plants of poppy may be growing shall uproot and destroy the same.

Prohibition of possession, etc., of opium.

5. Except as permitted by this Regulation or by rules framed hereunder, no one shall—

- (a) possess opium,
- (b) transport opium,
- (c) import or export opium, or
- (d) sell opium.

6. The Diwan may, from time to time, by Notification in the Sirkar Gazette, make rules consistent with this Regulation, to permit absolutely or subject to the payment of duty or to any other conditions, and to regulate within the whole or any specified part of the Cochin State, all or any of the following matters:—

- (a) the possession of opium,
- (b) the transport of opium,
- (c) the import or export of opium, and
- (d) the sale of opium, and the farm of duties leviable on the sale of opium by retail;

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the Sirkar Notifications relating to Sea Customs for the time being in force.

Note.—For the rules framed by the Diwan under this section, vide the following.—

Diwan's Notification No. 19, dated 6th Chingam 1107, pages 129—136.

Diwan's Notification No. 28, dated 6th Chingam 1107, pages 137—147.

Diwan's Notification No. II, dated 23rd Vrischigam 1088, pages 159—161.

Diwan's Notification No. 54, dated 9th Vrischigam 1106, pages

74—78, Part I.

Warehousing of
opium.

7. The Diwan may, by Notification in the Sirkar Gazette,

(a) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the Cochin State or any specified part thereof, or intended to be exported thence, and

(b) cancel any such declaration.

So long as any declaration under clause (a) remains in force, the owner of all such opium shall be bound to deposit it in such warehouse.

8. The Diwan may, from time to time, by Notification in the Sirkar Gazette, make rules consistent with this Regulation, to regulate the safe custody of opium warehoused under Section seven, the levy of fees for such warehousing, the removal of such opium for sale or export, and the manner in which it shall be disposed of if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same.

Power to make rules
relating to warehouses.

Penalty for illegal
cultivation of poppy,
manufacture, possession,
etc., of opium.

9. Any person who, in contravention of this Regulation, or of any rule made under Section six or Section eight,

(a) cultivates the poppy, or

(b) manufactures opium, or

(c) possesses opium, or

(d) transports opium, or

(e) imports or exports opium, or

(f) sells opium, or

(g) omits to warehouse opium, or removes or does any act in respect of warehoused opium,

and any person who otherwise contravenes any such rule shall, on conviction before a Magistrate, be punished for each such offence with imprisonment of either description for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both.

Note.—In a case in which opium was seized from a house and the accused set up the plea that he had only a joint and not exclusive ownership of the house, the High Court of Allahabad in Criminal appeal No. 982 of 1927, held that joint ownership or possession of the house or opium or both was no defence at all to save the accused from being convicted. (Circular No. 11/03.)

10. In prosecutions under Section nine, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Regulation.

Confiscation of opium. 11. In any case in which an offence under Section nine has been committed,

- (a) the poppy so cultivated,
 - (b) the opium in respect of which any offence under the same Section has been committed,
 - (c) where, in the case of an offence under clause (d) or (e) of the same Section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export as the case may be, the whole of the opium which he is transporting, importing or exporting,
 - (d) where, in the case of an offence under clause (f) of the same Section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,
- shall be liable to confiscation.

The vessels, packages and coverings in which any opium liable to confiscation under this Section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted or discharged but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate.

Order of confiscation by whom to be made.

Whenever confiscation is authorised by this Regulation, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Regulation has been committed but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Peishkar, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated, or without hearing the persons (if any) claiming any right thereto, and the evidence (if any) which they produce in support of their claims.

Power to make rules regarding disposal of things confiscated and rewards.

13. The Diwan may, from time to time, by Notification in the Sirkar Gazette, make rules consistent with this Regulation, to regulate—

(a) the disposal of all things confiscated under this Regulation, and

(b) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Regulation.

Note.— The rules framed by the Diwan under this section are contained in—

(1) Diwan's Notification No. 19, dated 6th Chingam 1107. (Vide rules XXIII and XXIV on pages 135—136.)

(2) Diwan's Notification No. 28, dated 6th Chingam 1107. (Vide rules 30 to 33 on pages 146—147.)

14. Any officer of any of the Departments of Excise, Police, Customs, Salt, Opium or Land Revenue, superior in rank to a peon or constable, who may in right of his office be authorised by the Diwan in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Regulation is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,

- (a) enter into any such building, vessel or place,
- (b) in case of resistance, break open any door and remove any other obstacle to such entry,

(c) seize such opium and all materials used in the manufacture thereof, and any other thing which he has reason to believe to be liable to confiscation under Section eleven, and

(d) detain and search, and if he thinks proper, arrest any person whom he has reason to believe to be guilty of any offence relating to such opium under this Regulation.

Note.—All officers of the Excise Department of and above the rank of petty officers have been authorised to exercise the powers conferred by this section.

(*Vide Diwan's Notification No. 26, dated 6th Chingam 1107, page 161.*)

Power to seize opium in open place. 15. Any officer of any rank or grade in any of the Departments of Excise, Police, Customs, Salt, Opium, or Land Revenue, may—

(a) seize in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under Section eleven,

(b) detain and search any person whom he has reason to believe to be guilty of any offence under this Regulation, and if such person has opium in his possession, arrest him and any other person or persons in his company.

16. All searches under Section fourteen or Section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure for the time being in force.

Searches how made.

Note.—In Criminal Revision Case No. 1456, B of 1926, the Rangoon High Court held that when a person is searched in an open place, compliance with the provisions of the Criminal Procedure Code is not obligatory. (Circular No. 6 of 1103.)

17. The officers of the several departments mentioned in Section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Regulation.

Officers to assist each other.

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place, or vexatiously or unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Regulation, or vexatiously and unnecessarily detains, searches or

Vexatious entries, searches, seizures and arrests.

arrests any person, shall, on conviction before a Magistrate, be punished with fine not exceeding five hundred rupees.

19. Any Magistrate may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building, vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

Issue of warrants.

All warrants issued under this Section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

20. Every person arrested, and all things seized, under Section fourteen or Section fifteen, shall be forwarded without delay to the officer in charge of the nearest Police Station, and every person arrested and things seized under Section nineteen shall be forwarded without delay to the Magistrate by whom the warrant was issued.

Disposal of person arrested or thing seized.

Every officer to whom any person or thing is forwarded under this Section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law, of such person or thing.

21. Whenever any officer makes any arrest or seizure under this Regulation, he shall, within forty-eight hours next after such arrest or seizure, make a full report of all the particulars of such arrest or seizure to his immediate official superior.

Report of arrests or seizures.

22. Any arrear of any fee or duty imposed under this Regulation or any rule made hereunder and any arrear due from any farmer of opium revenue, may be recovered from the person primarily liable to pay the same to the Sirkar, or from his surety, if any, as if it were an arrear of land revenue.

Recovery of arrears of fees, duties, etc.

23. When any amount is due to a farmer of opium-revenue from his licensee in respect of a license such farmer may make an application to the Peishkar, praying him to recover such amount on behalf of the applicant; and on receiving such application the Peishkar may, in his discretion, recover such amount

Farmer may apply to Peishkar or other officer to recover amount due to him by licensee.

as if it were an arrear of land revenue, and shall pay any amount so recovered to the applicant:

Provided that the execution of any process issued by the Peishkar for the recovery of such amount shall be stayed if the licensee institutes a suit in the Civil Court to contest the demand of the farmer, and furnishes security to the satisfaction of the Peishkar for the payment of the amount which such Court may adjudge to be due from him to such farmer:

Provided also that nothing contained in this Section or done thereunder shall affect the right of any farmer of opium revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

24. When any person in compliance with any rule made hereunder gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty, or an act in which the public are interested, as the case may be, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land revenue.

25. The provisions of Sections fifty-five to sixty-one, both inclusive, of the Cochin Penal Code, shall apply to all fines imposed under this Regulation.

Recovery of penalties due under bond.

Sections fifty-five to sixty-one of the Cochin Penal Code to apply.

NOTIFICATIONS—OPIUM REGULATION.

1. Local Extent.

Diwan's Notification No. Nil, dated 17th Edavam 1078.

(Published on page 514 of the Cochin Government Gazette, dated 17th Edavam 1078, Part I.)

In exercise of the powers conferred on him by the Cochin Opium Regulation, VIII of 1076, the Diwan hereby directs that the said Regulation shall come into force throughout the Cochin State on the first day of Chingam 1079, corresponding to the 17th August 1903.

Section 1.

2. Opium Rules.

Diwan's Notification No. 19, dated 6th Chingam 1107.

(Published on pages 12—13 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred by sections 6 and 13 of the Opium Regulation, VIII of 1076, the Diwan is pleased to make the following

Sections 6 and 13.

rules for the purposes specified in these sections. These rules supersede all the existing rules on the subject and will come into force at once.

Revised Opium Rules.

I. In these rules, unless there is something repugnant in the subject or context:—

(1) "Commissioner" means the Commissioner of Excise, Cochin State, and includes an acting Commissioner or any person placed by the Diwan in temporary charge of the duties of the Commissioner of Excise.

(2) 'India' means British India together with any territories of any Native Prince or Chief under the suzerainty of His Majesty exercised through the Government of India or any Government or Officer subordinate thereto and includes the French and Portuguese Settlements enclosed within British Indian territory or bordering on the Arabian Sea (east of Karachi) or Bay of Bengal.

(3) 'Intoxicating drugs' means any intoxicating or narcotic preparation of opium and of the poppy except,

i. poppy head as hereinafter defined, and

ii. morphia or morphia drugs as defined in the Cochin Morphia Rules.

(4) 'Licensed Vendor' means a person who has obtained from the Commissioner of Excise a license for the retail vend only of opium and intoxicating drugs other than those used for smoking.

(5) 'Opium' means the inspissated juice of the poppy and includes poppy heads which have not been lanced and dried or from which the juice has not been extracted.

(6) 'Poppy heads' means the heads or capsules of the poppy plant which have been lanced and dried or from which the juice has been extracted.

(7) 'Seer' means a weight of 80 tolas.

(8) 'Tola' means a weight of 180 grains troy.

(9) 'Tahsildar' includes a Deputy Tahsildar.

(10) 'Retail sale' means the sale of any quantity of opium not exceeding one tola or of intoxicating drugs other than those used for smoking containing not more than one tola of opium.

Manufacture.

II. The manufacture of intoxicating drugs is permitted.—

(a) by any person, for his private consumption and not for sale in such quantities and from such opium as he may be entitled to possess under Rule III or Rule V;

(b) by any licensed vendor in accordance with the terms of his license.

For the purpose of clause (a), the words 'intoxicating drugs' shall be deemed to include intoxicating and narcotic preparations of opium and of the poppy which are used for smoking.

Possession.

III. Any person may have in his possession.—

(a) any quantity of opium not exceeding one tola or intoxicating drugs other than those used for smoking containing not more than one tola of opium;

(b) any quantity not exceeding half a tola of intoxicating drugs used for smoking:

Provided that the said articles not being intoxicating drugs used for smoking shall have been obtained by purchase from a licensed vendor or licensed chemist; or being intoxicating drugs whether used for smoking or other purposes, shall have been manufactured for private consumption from opium so obtained.

IV. Any licensed vendor may have in his possession any quantity, permitted by the terms of his license, of opium or intoxicating drugs other than those used for smoking.

V. Any person who is specially authorised by the Commissioner of Excise may have in his possession such quantity of opium or intoxicating drugs as his special authority may cover.

Transport.

VI. The transport of opium and intoxicating drugs other than those used for smoking by licensed vendors, is permitted under the following Rules VII to XI.

VII. Opium transported from the Taluk Treasury shall be covered by a pass granted by the Tahsildar or in his absence, from Head-quarters by the Taluk Samprathy or Head clerk.

VIII. A copy of every pass granted under Rule VII shall be sent to the Inspector of the Excise Department of the Circle to which the opium is transported.

IX. Transport from one shop to another of opium or intoxicating drugs other than those used for smoking may be permitted under the special orders of the Commissioner of Excise.

X. Every pass issued under Rules VII and IX shall be retained in the shop of the licensed vendor to which the consignment is made.

XI. Any Revenue officer not inferior in rank to a Revenue Inspector, any Excise officer not inferior in rank to a Sub-Inspector, or any Police officer not inferior in rank to a Head constable may, at any time, examine any consignment of opium or intoxicating drugs in transit. If, after such examination, the officer finds that the quantity of opium or intoxicating drugs transported corresponds with the quantities specified in the pass, the consignment shall be allowed to proceed. Otherwise the consignment shall be retained pending the orders of the Commissioner of Excise who may charge, in respect of any excess or deficiency, double the rates payable under Rule XVI for opium supplied from the Taluk Treasury and may also, on proof of malpractice, withdraw the licensed vendor's license, and otherwise deal with him as provided in the Opium Regulation, VIII of 1076.

Import.

XII (a) The import of raw opium into the State is permitted in the following cases only.—

(1) importations by land from any part of British India outside the Cochin State on behalf of the Government;

(2) in cases in which Government stocks pass through intervening British or Travancore territory while in transit from one part to another of the Cochin State, provided that this restriction shall not apply to the free import of opium in quantities not exceeding $\frac{1}{4}$ of a tola by *bona fide* travellers for their immediate personal consumption.

(b) Import of intoxicating drugs used for smoking is prohibited.

XIII. Nothing in these rules shall be deemed to permit the import of opium or of intoxicating drugs containing opium, from any part of India outside the Cochin State, unless an import certificate in Form G. 1 signed by the Diwan and countersigned by the Agent to the Governor-General, Madras States, has been previously obtained and unless the rules for the time being in force in such part relating to export of opium have been complied with.

Export.

XIV. Rules VI to XIII regarding transport and import shall not be understood to permit the transmission of opium and intoxicating drugs by Post or Anchal.

XV. The following procedure shall be followed in the case of export by land of opium to other Indian States,

British India or Foreign territory.—

(a) *by Post or Anchal.*—

The export will be allowed only by Parcel Post and the following conditions will be enforced.—

(i) the parcel shall be insured;

(ii) the Diwan will be at liberty to prohibit the transport by Post or Anchal from any place within the State to any place outside;

(iii) the export shall be covered by an import authorisation which shall be issued by the proper authority in the Government of the country to which the parcel is addressed and it will be open to any such Government to refuse the issue of such authorisation;

(iv) the parcel shall be accompanied by a declaration stating the name of the consignee and the name of the consignor, the contents of the parcel in detail, the number and date of the authorisation covering the despatch, the number of the license held by the consignee and such other particulars as the Diwan may determine, if necessary, in consultation with the Governments concerned. This declaration shall be made by the sender and handed in at the Post or Anchal Office at which the parcel is tendered for transmission.

(b) *Otherwise than by Post or Anchal* subject to the production of an import certificate from the Government of the importing country approving of the import and under an export authorisation obtained from the Diwan. The import, transport and export of opium in transit through the Cochin State from one portion to another of Travancore or British India are permitted subject to such regulations as may be prescribed by the Diwan.

Note.—Export authorisations will be issued in triplicate, one copy being retained for record, one being handed over to the consignor so that it may accompany the consignment and the third being despatched to the Government of the importing country. A fourth copy will be issued in the case of despatch by parcel Post or Anchal and produced by the consignor at the Post or Anchal Office of despatch.

Sale.

XVI. Opium will be supplied on pre-payment of the issue price at such rates as the Diwan may, from time to time, prescribe by Notification in the Cochin Government Gazette, at any Taluk Treasury at which the Diwan may authorise the keeping of the drug for sale in quantities of half a seer of opium and

multiples thereof to any licensed vendor or to any licensed dealer in morphia or any licensed chemist as defined in the Cochin Morphia Rules:

Provided that the Commissioner may, at his discretion, require any licensed vendor to obtain his supplies of opium from such Taluk Treasury as may be named by the Commissioner.

XVII. Opium or intoxicating drugs other than those used for smoking may be retailed under license from the Commissioner of Excise and in accordance with the conditions specified in the license.

XVIII. A licensed vendor may sell by retail at one time to any person any quantity of opium not exceeding one tola or intoxicating drugs other than those used for smoking containing not more than one tola of opium.

XIX. The Commissioner of Excise, may, from time to time, fix the prices or fix the maximum and the minimum prices at which opium or intoxicating drugs other than those used for smoking may be retailed in any particular locality.

Licenses.

XX. Licenses in Form O.4 may be granted by the Commissioner of Excise for the retail vend of opium or for the manufacture and retail vend of intoxicating drugs other than those used for smoking, either jointly or severally.

The monopoly of vend at shops for the retail vend of opium or intoxicating drugs other than those used for smoking or both shall be put up to auction and may in special cases be granted on tender or on payment of a fixed fee by the Commissioner of Excise every year or once in every two years with the previous sanction of the Diwan.

XXI. The Commissioner may cancel or suspend a license or pass granted under the Opium Regulation or under these rules.—

(a) if any fee or duty payable by the holder thereof be not duly paid; or

(b) in the event of any breach by the holder of such license or pass or by his servant or by any one acting with his express or implied permission on his behalf of any of the terms or conditions of such license or pass; or

(c) if the holder thereof is convicted of any offence against the Opium Regulation or any other law for the time being in force relating to the Excise Revenue, or of a breach of the peace or of any other criminal offence;

(d) if the conditions of such license or pass provide for such cancellation or suspension at the will of the Commissioner of Excise.

XXII. (1) If any licensed vendor has in his possession on the expiry, cancellation or forfeiture of his license, any opium or intoxicating drugs other than those used for smoking, which he is unable to dispose of to the satisfaction of the Commissioner of Excise by private sale to other licensed vendors, he shall surrender the same to the Commissioner; and the incoming licensed vendor or, if the expired or cancelled or forfeited license is not renewed any licensed vendor, when required by the Commissioner, shall be bound to purchase the articles aforesaid to the extent of two months' supply at such price and in such quantities as the Commissioner shall adjudge; provided that the price of opium thus adjudged shall in no case exceed the rate at which it can be procured from the Government; provided also that if such articles be declared by a Civil Surgeon to be unfit for use, the Commissioner shall cause them to be destroyed.

(2) In cases in which a license is suspended, the licensee shall surrender the stock in his possession to the Commissioner of Excise to be returned to him or disposed of as provided in the case of expired or cancelled licenses, according as the suspended license is afterwards restored or cancelled.

Disposal of things confiscated.

XXIII. (1) Opium confiscated under Regulation, VIII of 1076, shall be examined by the Chief Medical Officer or a Civil Surgeon. All such opium found fit for issue shall be made over to the Commissioner of Excise to be stocked in the Central Stores.

All other confiscated opium shall be immediately destroyed or disposed of in such manner as the Diwan may think fit.

(2) Intoxicating drugs confiscated under the said Regulation shall be immediately destroyed.

Rewards to be paid to Officers and informers.

XXIV. When an offender is convicted under section 9, or when opium or intoxicating drugs have been confiscated under section 12 of Regulation, VIII of 1076, the Diwan may grant a

reward not exceeding the value of the opium or intoxicating drugs confiscated in the case plus the amount of any fine imposed, in such proportions as he may think fit to any person or persons who have contributed to the seizure of opium or intoxicating drugs or the conviction of the offender. If in any case the reward which may be granted under this Rule is inadequate or if no fine is imposed or confiscation ordered or if the fine or forfeiture is not realised such reasonable reward may be granted as the Diwan thinks fit. The Commissioner may, with the approval of the Diwan, exercise the powers under this Rule.

Poppy Heads.

XXV. Poppy heads may be possessed, transported, sold, imported or exported by any person without restriction.

Miscellaneous.

XXVI. The Diwan may, consistently with the provisions of the Opium Regulation, VIII of 1076, and of these Rules, determine, from time to time, as he may deem fit, in case of licenses and passes granted.—

(a) the fees to be charged for such licenses or passes and the period for which they shall be issued;

(b) the restrictions and conditions under which and the forms in which such licenses and passes shall be granted; and

(c) the particulars which such licenses and passes shall contain.

All forms prescribed and subsidiary rules made under the above rule shall be published in the Government Gazette.

3. Issue Price of Opium.

Diwan's Notification No. 20, dated 6th Chingam 1107.

(Published on page 23 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Under Rule XVI of the Revised Opium Rules contained in Diwan's Notification No. 19, dated 6th Chingam 1107, Revenue Department (Separate Revenue), published on pages 12 to 23 of the Cochin Government Gazette, dated 6th Chingam 1107, and in supersession of the Diwan's Notification No. 76, dated 8th March 1928 (25th Kumbham 1103), Revenue Department (Separate Revenue), the Diwan hereby prescribes the following rates for the issue of opium from the Taluk Treasuries from the date of publication of this Notification.

For a full seer cake.....Rs. 81—0—0

For a half seer cake.....Rs. 40—8—0

4. Morphia Rules.

Diwan's notification No. 28, dated 6th Chingam 1107.
(Published on pages 54 to 6c of the Cochin Government Gazette,
dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred by sections 6 and 13 of the Cochin Opium Regulation, VIII of 1076, Sections 6 and 13. the Diwan is pleased to make the following rules to regulate the manufacture, possession, import, export, transport and sale of morphia drugs. These rules supersede all the existing rules on the subject and shall come into force at once.

Cochin Morphia Rules.

1. These rules may be cited as 'the Cochin Morphia Rules'.

I. Interpretation.

2. In these rules, unless there is something repugnant in the subject or context.—

(a) "The Regulation" means the Opium Regulation, VIII of 1076.

(b) "Approved Practitioner" means—

(i) any person registered as a medical practitioner under the British Medical Act, 1858, and any Act of the British Parliament amending the same or under any law for the registration of medical practitioners for the time being in force in any part of British India or Cochin, or

(ii) any person registered as a dentist under the British Dentists' Act, 1878, and any Act of the British Parliament amending the same, or

(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the British Medical Act, 1858, the British Dentists' Act, 1878, and any Act of the British Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India and approved by the Commissioner of Excise for the purpose of these rules, or

(iv) any person who is a licentiate of Indian medicine of the Madras School of Indian medicine, and

(v) any other person engaged in medical or veterinary practice and approved by the Diwan for the purpose of these rules.

(c) "Commissioner" means the Commissioner of Excise, Cochin State, and includes an acting Commissioner or any person placed by the Diwan in temporary charge of the duties of the Commissioner of Excise.

(d) "Licensed Chemist" means a person who has obtained a license under these rules for the manufacture, possession and sale on prescription of morphia drugs.

(e) 'Licensed dealer in Morphia' means a person who has obtained a license under these rules for the manufacture, possession and sale otherwise than on prescription of morphia drugs.

(f) "Morphia Drugs" means any alkaloid of opium or salt thereof, all derivatives, direct or indirect of such alkaloids and their salts, the salts of such derivatives, and preparations containing any of these ingredients and includes also raw opium which has been heated to 60° C. and contains not less than 10 per cent of morphine, *i. e.*, C₁₇ H₁₉ NO₃ whether or not it be powdered or granulated or mixed with indifferent materials.

(g) "Prescription" means a prescription given by an approved practitioner for the supply of morphia drugs to a patient in accordance with these rules.

II. Manufacture.

3. A licensed dealer in morphia or a licensed chemist may, subject to the conditions of his license, manufacture morphia drugs from opium or morphia drugs lawfully possessed by him.

4. A licensed chemist may, subject to the provisions of rule 20, dispense morphia drugs on prescription.

III. Possession.

5. Any person may possess morphia drugs in such quantity as has been at one time dispensed and sold for his use in accordance with the provisions of rules 4 and 20, or of corresponding rules for the time being in force in any part of British India.

6. An approved practitioner may possess for his use in his practice, but not for sale, morphia drugs containing not more than 120 grains of morphia or active principles of morphia in

the aggregate; provided that the Commissioner of Excise may, by special order, authorise any such practitioner to possess as aforesaid any larger quantity.

Explanatory Note.—(a) The term 'use in his practice' covers only the actual direct administration of the drugs in injections, surgical operations or other emergent cases by or in the presence of an approved practitioner.

(b) All other issues of the drugs by an approved practitioner from his dispensary will amount to sale except in the case of issues free of charge from specially recognised charitable institutions.

7. A person authorised in this behalf by the Commissioner of Excise by an order made under rule 22 may possess morphia drugs in such quantity and in such manner as may be specified in that order.

8. A licensed dealer in morphia or licensed chemist may possess morphia drugs in such quantity and in such manner as may be prescribed in his license.

9. A person to whom a pass has been granted under these rules for the import, export or transport of morphia drugs may possess morphia drugs in such quantity and in such manner as may be specified in his pass.

IV. Import, export and transport.

10. Any person may import, export and transport such quantity of morphia drugs as he may lawfully possess under rule 5.

11. Any approved practitioner may import, export and transport such quantity of morphia drugs as he may lawfully possess under rule 6.

12. A person authorised in this behalf by the Commissioner of Excise by an order under rule 22 may import morphia drugs in such quantity and in such manner as may be prescribed in that order, on an indent countersigned by the Chief Medical Officer or Civil Surgeon.

13. A person to whom a pass has been granted under these rules for the import of morphia drugs may import the drugs in such quantity and in such manner as may be prescribed in the pass granted to him.

14. A licensed dealer in morphia may, subject to the conditions of his license, export morphia drugs to any part of British

India, any Indian State or Foreign territory subject to an export authorisation issued in accordance with the provisions of rule 18 (2) of these rules.

15. A person authorised in this behalf by the Diwan by a special order made under rule 23 may export morphia drugs in such quantity and in such manner as may be specified in that order.

16. A person to whom a pass has been granted under these rules for the transport of morphia drugs may transport the drugs in such quantities and in such manner as may be specified in the pass granted to him.

17. Every person importing, exporting or transporting morphia drugs shall comply with such general or special directions as may be given by the Diwan.

18. Nothing in these rules shall be deemed to permit.—

(1) the import of morphia drugs.—

(a) from any part of India outside the Cochin State, unless an import certificate signed by the Diwan and countersigned by the Agent to the Governor-General has been previously obtained and unless the rules for the time being in force in such part relating to the export of morphia drugs have been complied with;

(b) from any foreign territory, unless an import certificate in duplicate, signed by the Diwan and countersigned by the Agent to the Governor-General, has been previously obtained and unless the duty leviable at the place of importation under the Indian Tariff Act, 1894, or any other enactment for the time being in force has been paid and the pass has been endorsed by the Customs Officer at the place of import;

Note.—The original import certificate should be forwarded to the exporting firm along with the indent, and the duplicate to the Commissioner of Excise, Madras, with an application for the issue of an import authorisation marked "in transit" to enable the consignment being cleared from the Customs.

2. An application for an import certificate should give (i) the name, address and business of the importer and the port of import, (ii) the exact description and quantity of the drugs to be obtained with the drug contents in terms of weight of morphia or active principles of morphia, (iii) the name and address of the firm in the exporting country from which the drug is to be obtained, (iv) the purpose for which the drug is required and (v) the amount of the drug (in terms of drug contents) the importer is entitled to possess under his license and the stock in hand.

(2) the export of morphia drugs to any part of British India, any foreign territory or Indian State, unless a certificate is produced from the Government of the importing country approving of the import and an export authorisation is obtained from the Diwan: provided that no such authorisation is required in respect of morphia drugs that are imported into the Cochin State in transit to a place outside the Cochin State by land if the import authorisation covering their importation has been marked "in transit" by the authority that issued such import authorisation, provided further that the following procedure shall be followed in the case of exports to other Indian States, British India or foreign territory.—

(a) *By Post or Anchal.*—the export will be allowed only by parcel Post and the following conditions will be enforced.—

(i) the parcel shall be insured ;

(ii) the Diwan will be at liberty to prohibit the transport by Post or Anchal from any place within the State to any place outside ;

(iii) the export shall be covered by an import authorisation which shall be issued by the proper authority in the Government of the country to which the parcel is addressed and it will open to any such Government to refuse the issue of such authorisation ;

(iv) the parcel shall be accompanied by a declaration stating the name of the consignee and the consignor, the contents of the parcel in detail, the number and date of the authorisation covering the despatch, the number of the license held by the consignee and such other particulars as the Diwan may determine in consultation with the Governments concerned. This declaration shall be made by the sender and handed in at the Post or Anchal office at which the parcel is tendered for transmission.

(b) *Otherwise than by Post or Anchal.*—

Export authorisations issued by the Diwan will be granted under the ordinary conditions.

Note.—Export authorisations by land will be issued in triplicate, one copy being retained for record, one being handed over to the consignor and the third being despatched to the Government of the importing country. A fourth copy will be issued in the case of despatch by parcel Post or Anchal and produced by the consignor at the Post or Anchal office of despatch.

18.—A. Except as provided in rule 18 B, no person shall transmit morphia drugs by Post or Anchal into, within or out of the Cochin State.

18.—B. The transmission of morphia drugs by inland Post or Anchal by licensed chemists and licensed dealers in morphia for medicinal purposes is permitted subject to the following conditions. —

- (1) only the parcel Post shall be used ;
- (2) the parcels shall be insured;
- (3) the parcels shall be covered by permits which shall in the case of transmission to a place within the State be issued by the Commissioner of Excise and in other cases by proper authorities in the place to which the parcels are addressed;
- (4) the parcels shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcels in detail, the permit number and date covering the transmission and the number of the license held by the consignee ; and
- (5) the consignee shall show distinctly in his account books the name of the consignor and the quantity of the drugs sent to him from time to time by Post or Anchal.

V. Sale.

19. A licensed dealer in morphia may, subject to the conditions of his license, sell, otherwise than on prescription.—

- (a) to another dealer in morphia or chemist licensed under these rules or under the rules for the time being in force in any part of British India outside Cochin State,
- (b) to an approved practitioner,
- (c) to a person authorised under rule 22 of these rules or under any corresponding rule for the time being in force as aforesaid,

morphia drugs not exceeding the quantity which such dealer, chemist, practitioner or person may lawfully possess: provided that

- (1) the drug shall not be delivered to any person not licensed or otherwise authorised to be in possession of the drug, who purports to be sent by or on behalf of a person so licensed or authorised, unless such person produces an authority in writing, signed by the person so licensed or authorised, to receive the drug on his behalf and unless the licensed dealer is satisfied that the authority is genuine,
- (2) such drugs shall be sold only in packages or bottles plainly marked with the amount of the drug in each package or bottle, and

(3), any preparation, admixture, extract or other substance containing such drugs shall be sold only in packages or bottles plainly marked—

(a) in the case of a powder, solution or ointment, with the total amount thereof in each package or bottle and the percentage of the drug in the powder, solution or ointment,

(b) in the case of tablets or other articles with the amount of the drug in each article and the number of articles in the package or bottle.

19—A. Every bottle or package containing morphia drugs shall be marked with the percentage or proportion or amount of morphia or active principles of morphia contained in the drugs.

20. A licensed chemist may sell morphia drugs on prescription subject to the following conditions, viz.—

(a) he shall sell morphia drugs in such quantity and for the use of such person only as may be specified in the prescription,

(b) if the prescription does not bear a superscription by an approved practitioner stating that it is to be repeated and at what interval of time it is to be repeated, and how many times it is to be repeated, he shall sell morphia drugs once only on such prescription, and shall enter on the prescription the date of sale and shall sign or seal the prescription and shall keep a copy of the prescription,

(c) if the prescription bears a superscription as aforesaid, he shall enter on the prescription the date of sale and shall sign or seal the prescription; provided that, if it appears that morphia drugs have already been sold on the prescription three times or such number of times less than three as the prescription is required to be repeated, or that the interval specified in the prescription has not elapsed since the prescription was last dispensed, he shall not sell morphia drug on such prescription unless it is further superscribed in that behalf by an approved practitioner,

(d) any other conditions that may be contained in his license.]

VI. Conditions relating to Prescriptions.

20—A. A prescription for the supply of morphia drugs must comply with the following conditions.—

(1) the prescription must be in writing and must be dated and signed by the approved practitioner with his full name and address and must specify the name and address of the person to whom the prescription is given and the total amount of the drug to be supplied on the prescription;

(2) the prescription shall not be given for the use of the prescriber himself;

(3) a prescription shall only be given by a registered dentist for the purpose of dental treatment and shall be marked "for local dental treatment only;"

(4) a prescription shall only be given by a registered veterinary surgeon for the purpose of treatment of animals and shall be marked "for animal treatment only;"

(5) an approved practitioner shall not give any prescription for the supply of any of the drugs otherwise than in accordance with the foregoing conditions.

VII. Accounts.

20—B. Approved practitioners shall maintain accounts in writing in the appended form of morphia drugs possessed by them for use in their practice and such accounts shall be open to inspection by an officer of the Excise Department not lower in rank than an Inspector. Licensed dealers in morphia and licensed chemists shall maintain a written record of every sale of the drug in such manner as the Diwan may direct.

VIII. Approval, authorisation, licenses and passes.

21. (1) The Diwan may approve for the purpose of rule 2 (b) of these rules, any person engaged in medical or veterinary practice.

(2) The Commissioner of Excise may, in like manner, approve any person possessed of the qualification specified in rule 2 (b) iii.

22. The Commissioner of Excise may, with the sanction of the Diwan, by special order authorise any approved practitioner in managing or supervising charge of a hospital or dispensary to possess, import and transport morphia drugs in such quantity and in such manner as may be prescribed by him in that order.

23. The Diwan may, by special order, authorise any person to export morphia drugs.

24. (1) The Commissioner of Excise may grant to any person a morphia dealer's license permitting him to manufacture, possess and subject to the provisions of rule 19, to sell morphia drugs.

(2) The Commissioner of Excise may grant to any person a chemist's license permitting him to manufacture, possess and, subject to the provisions of rule 20, to sell morphia drugs: provided that such license shall not authorise such chemist to possess morphia drugs containing more than four ounces of morphia or active principles of morphia in the aggregate.

25. The Diwan may grant to any licensed dealer in morphia or licensed chemist a pass for the import of morphia drugs not exceeding the quantity which such dealer or chemist may lawfully possess.

26. When a pass has been granted to any person under these rules for the import of morphia drugs from foreign territories, such person shall present such pass to the Customs Officer at the place of import who shall enter therein the period for which the pass is to remain in force and the route by which and the person (if any) in whose charge the consignment is to be conveyed and the number and description of the packages and shall countersign the pass.

27. The Diwan or the Commissioner of Excise may grant to any licensed dealer in morphia or licensed chemist a pass for the transport of morphia drugs not exceeding the quantity which such dealer or chemist may lawfully possess: provided that licensed dealers in morphia may grant passes for the transport of morphia drugs sold by themselves to a licensed dealer in morphia or licensed chemist.

28. Subject to the provisions of the Regulation and of these rules, every license or pass under these rules shall be in such form and shall contain such particulars and shall be granted by such officers on payment of such fees for such period and subject to such conditions as the Diwan may direct.

29. (1) Subject to any directions that the Diwan may give in this behalf the officer who has granted a license to or has by order approved or authorised any person under these rules may cancel or suspend such license or order.—

(i) if such person has

(a) failed to pay any duty or fee payable by him;

(b) by himself or by any servant or person acting on his behalf committed any breach of the conditions of such license or order or of these rules;

(c) been convicted of any offence under the Regulation or under any law for the time being in force relating to Excise Revenue or of any Criminal offence ;

(ii). if it is a condition of such license or order that it may be cancelled or suspended at the will of such officer ;

(iii) in any other case, after giving to such person fifteen days' notice ; and shall cancel such license or order within fifteen days on receiving from such person notice that he desires to surrender the same.

(2) When such license or order has been cancelled or suspended as aforesaid, such person shall forthwith make over to the Commissioner of Excise all morphia drugs in his possession.

IX. Disposal of morphia drugs and confiscated articles.

30. The Commissioner of Excise shall cause all morphia drugs confiscated under the Regulation or delivered to him under rule 29 to be examined by the Chemical Examiner or by such officer as the Diwan may direct. If any such morphia drugs are certified by such officer to be fit for use, the Commissioner of Excise may sell them to any dealer in morphia or chemist licensed under these rules or under any rules for the time being in force in any part of British India or to any person authorised by an order under rule 22 or any corresponding rules in force as aforesaid. The Commissioner of Excise may require any licensed dealer in morphia or chemist to purchase at such price as the Commissioner may direct any quantity of such morphia drugs not exceeding such quantity as the Commissioner may determine to be ordinarily saleable by him in two months. If any such morphia drugs are certified as aforesaid to be unfit for use the Commissioner shall cause them to be destroyed.

31. The Commissioner of Excise shall dispose of all other things confiscated in connection with any offence relating to morphia drugs in such manner as he may think fit.

X. Issue of subsidiary orders.

32. Subject to the provisions of the Regulation and of these rules the Diwan may, from time to time, give such directions as he may think fit for the purpose of carrying out the provisions of the rules,

XI. Powers and duties of officers, Appeals and Revisions and Rewards.

33. The provisions contained in the rules relating to opium issued by the Diwan under sections 6 and 13 of the Regulation shall, in so far as they refer to the powers and duties of officers, appeals and revisions and rewards, apply to the case of morphia drugs also.

34. All preparations of morphia containing not more than 0.2 per cent of Morphine may be transported, imported, exported, possessed or sold without restriction.

Form M—4.

APPENDIX.

Form of accounts to be maintained by approved practitioners for morphia drugs administered by them.

Date	Purchased			Administered		
	Name and address of the person from whom purchased	Description of Morphia drugs	Quantity	Name and address of the person to whom administered	Description of drugs administered	Quantity
1	2	3	4	5	6	7

5. *Diwan's Notification No. 29, dated 6th Chingam 1107.

(Published on pages 60 to 69 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers vested in him by Rule 32 of the Cochin Morphia Rules, published in Notification No. 28, dated 6th Chingam 1107, Revenue Department (Separate Revenue) on pages 54 to 60 of Part I of the Cochin Government Gazette, dated 6th Chingam 1107 (22nd August 1931), and with reference to rules 19, 20, 20 (B), 24 and 28 of those rules, the Diwan hereby prescribes the following forms and conditions for the grant of licenses for the vend of morphia drugs and of passes for the transport of those drugs.

1. The licenses granted to dealers in morphia for the vend of morphia drugs otherwise than on prescription shall be in Form M.—1 annexed and those granted to chemists for the vend of morphia drugs on prescriptions only shall be in Form M.—2.

* As amended by Diwan's Notification No. 53, dated 27th Chingam 1107.

These licenses will be granted by the Commissioner of Excise for an annual fee of Rs. 10 each.

2. Any licensed dealer in morphia or any licensed chemist who desires to import morphia drugs whether by sea or by land may do so under the special orders of the Diwan to be obtained in each case. In the case of imports from any province in British India or any Indian State an import certificate in the prescribed form, signed by the Diwan and countersigned by the Agent to the Governor-General, should be obtained. In the case of imports from a foreign country, the import certificate will be issued in duplicate.

3. Any licensed dealer in morphia or any licensed chemist who desires to transport morphia drugs under rule 27 must obtain from the Commissioner of Excise or from a licensed dealer in morphia a transport permit which shall be in Form G-2.

4. The accounts to be maintained by the morphia licensees shall be in Form M.—3.

Form M.—1.

No. 110.....

*License granted to a dealer in Morphia for the vend
of Morphia Drugs* otherwise than on
prescription.*

Under the provisions of the Cochin Opium Regulation, VIII of 1076, license is hereby granted to

(Full name and correct address)

being a dealer in morphia, for the manufacture, possession and sale of morphia drugs otherwise than on prescription, in the premises specified in the schedule hereto annexed, from the date of this license to the last day of Karkadagam 110, subject to the following conditions.

Conditions.

1. The licensee shall be bound by the provisions of the Cochin Opium Regulation, by the Cochin Morphia Rules, prescribed thereunder in the Diwan's Notification No. 28, dated 6th

* 'Morphia drug' means any alkaloid of opium or salt thereof, all derivatives, direct or indirect, of such alkaloids and their salts, the salts of such derivatives and preparations containing any of these ingredients and includes also raw opium which has been heated to 60° c. and contains not less than 10 per cent of morphine, *i. e.*, C 17 H 19 N O₃, whether or not it be powdered or granulated or mixed with indifferent materials.

Chingam 1107 (22nd August 1931), Revenue Department, (Separate Revenue) published on pages 54 to 60 of Part I of the Cochin Government Gazette, dated 6th Chingam 1107, and by any additional, general or special rules which may, from time to time, be notified.

2. The licensee shall not have in his possession at any one time morphia drugs containing more than ** ozs. of morphia or active principles of morphia in the aggregate and shall obtain them either by direct importation from a foreign country or from a licensed dealer in the State or in another Indian State or in British India or by manufacture from opium or morphia drugs lawfully possessed by him and shall not have in his possession drugs otherwise obtained. In the case of imports from a foreign country or an Indian State or British India the licensee should first apply to the Diwan stating the name and address of the firm from which the licensee wishes to purchase the drugs, the quantity of the drugs, the purpose for which the drugs are required and the port of import, if any. If the Diwan is satisfied that the drug is required solely for medicinal purposes and that the licensee is authorised to possess the quantity of the drugs applied for, he will prepare an import certificate in the prescribed form, and, after signing it, will forward it to the Agent to the Governor-General, Madras States. The Agent to the Governor-General, if he is satisfied that the drug is required solely for medicinal purposes, will countersign the certificate and also issue a permit. The licensee shall forward the certificate to the exporting firm along with his indent for the drugs. In the case of import from British India, the export permit also should be sent to the exporting firm for presentation to the Officer in the province of export who is empowered to authorise the export of the drug; similar procedure should be followed in the case of imports from other Indian States. In the case of imports from a foreign country, the import certificate will be issued in duplicate. The original should be sent to the exporting firm as aforesaid and the duplicate to the Commissioner of Excise, Madras, with an application for the issue of an import authorisation marked "in transit" to enable the consignment being cleared from the Customs. The transport of the drugs by inland Post or Anchal should be made only in strict conformity with the conditions laid down for the purpose in the Morphia Rules. No consignment of morphia drugs imported shall be opened before it has been verified and passed by an authorised Government Officer.

** To be filled in by the Commissioner according to requirements.

3. The licensee shall not manufacture, possess or sell morphia drugs in virtue of this license at any place except the premises specified in the annexed schedule.

4. (1) The licensee shall sell morphia drugs only to.—

(a) another licensed dealer in morphia or a licensed chemist in any part of the Cochin State who holds a pass for the transport or export of the drugs;

(b) an approved practitioner;

(c) a person holding a pass granted by the Chief Excise Authority or Resident or Agent or Assistant Agent to the Governor-General, Madras States, or Political Agent in any British Province or Indian State or Foreign territory as the case may be;

(d) an approved practitioner in managing or supervising charge of a dispensary or hospital specially authorised by the Commissioner to possess the drugs under rule 22 of the Morphia Rules, provided that

(i) the drug shall not be delivered to any person not licensed or otherwise authorised to be in possession of the drug, who purports to be sent by or on behalf of a person so licensed or authorised, unless such person produces an authority in writing signed by the person who is so authorised or licensed, to receive the drug on his behalf and unless the licensed dealer is satisfied that the authority is genuine,

(ii) such drugs shall be sold only in packages or bottles plainly marked with the amount of the drugs in each package or bottle, and

(iii) any preparation, admixture, extract or other substance containing such drugs shall be sold only in packages or bottles plainly marked—

(a) in the case of a powder, solution or ointment, with the total amount thereof in each package or bottle and the percentage of the drug in the powder, solution or ointment;

(b) in the case of tablets or other articles with the amount of the drug in each article and the number of articles in the package or bottle.

But he may not sell in any case more than the quantity* which such dealer, chemist, practitioner or person may lawfully

* An approved practitioner may possess for his use in his practice, but not for sale morphia drugs containing not more than 120 grains of morphia or active principles of morphia in the aggregate.

possess. Transport of morphia from one licensed dealer's shop to another or to any licensed chemist's shop in the State shall be covered by a permit granted by the Commissioner of Excise or by a licensed dealer in morphia.

(2) Every bottle or package containing morphia drugs shall be marked with the percentage or proportion or amount of morphia or active principles of morphia contained in the drugs.

5. The licensee shall, on requisition by the Commissioner of Excise or by any other officer duly authorised by him, deliver up his license for amendment or for the issue of a fresh license.

6. The licensee shall maintain true accounts of all transactions which shall show, in respect of each receipt, the source of supply and the quantities received and, in respect of each issue, the quantity issued and the name and address of the person to whom issued. Such accounts shall be preserved for not less than two years from the date of the last entry in the accounts. An inspection note book, with pages numbered consecutively for inspecting officers to enter their remarks in, shall also be maintained by the licensee.

7. The licensee shall file, in support of his accounts of receipts, all permits and invoices of supplies obtained and, in support of his accounts of issues, a receipt from each person to whom an issue is made or the order on which it is made.

8. Stocks of morphia drugs and all accounts and records of transactions under this license shall be open to inspection by an Officer of the Excise Department not lower in rank than a Sub-Inspector.

9. In case of breach of any of the conditions of the license the Commissioner of Excise may impose a fine not exceeding Rs. 100 for every such breach and may cancel the license forthwith.

10. The imposition of a fine or cancellation of the license under the foregoing condition shall not operate as a bar to prosecution for any offence which may have been committed under the Opium Regulation, VIII of 1076.

11. If the licensee shall have in his possession on the expiry, cancellation or suspension of his license any morphia drugs, he shall deliver them up to the Commissioner of Excise. The licensee shall be bound to purchase, in such quantity not exceeding that which he is likely to sell in two months and at such rates as the Commissioner of Excise may direct, any morphia drugs that may be delivered up to the Commissioner of

Excise by any licensee whose license has expired or has been withdrawn.

Schedule showing the boundaries of the licensed premises.

Taluk, Village, desam, street, Door No. or other particulars in full.	Bounded on the				Remarks
	North by	East by	South by	West by	

Dated the.....day of.....110 .

Manager,

Commissioner of Excise.

Form M.—2.

No. of 110

License granted to chemist for the vend of morphia drugs on prescription only.*

Under the provisions of the Cochin Opium Regulation, VIII of 1076, license is hereby granted to.. ..
..being a qualified dispensing chemist, for the manufacture, possession and sale of morphia drugs from the date of this license to the last day of Karkadagam 110 in the premises specified in the schedule hereto annexed and subject to the following conditions.

Conditions.

1. The licensee shall be bound by the provisions of the Cochin Opium Regulation, by the Morphia Rules published thereunder in the Diwan's Notification No. 28, dated 6th Chingam 1107 (22nd August 1931), Revenue Department (Separate Revenue), published on pages 54—60 of Part I of the Cochin Government Gazette, dated 6th Chingam 1107 and by any additional, general or special rules which may, from time to time, be notified.

* "Morphia drug" means any alkaloid of opium or salt thereof, all derivatives, direct or indirect of such alkaloids and their salts, the salts of such derivatives and preparations containing any of these ingredients and includes also raw opium which has been heated to 60°C and contains not less than 10 per cent of morphine i.e., $C_{17}H_{19}NO_3$ whether or not it be powdered or granulated or mixed with indifferent materials.

2. The licensee shall not have in his possession at any one time morphia drugs containing more than**...ozs. of morphia or active principles of morphia in the aggregate and shall obtain them either by direct importation from a foreign country or from a licensed dealer in the State or in another Indian State or in British India or by manufacture from opium or morphia drugs lawfully possessed by him and shall not have in his possession drugs otherwise obtained. In the case of imports from a foreign country or an Indian State or British India the licensee should first apply to the Diwan stating the name and address of the firm from which the licensee wishes to purchase the drugs and the quantity of the drugs, the purpose for which the drugs are required and the port of import, if any. If the Diwan is satisfied that the drug is required solely for medicinal purposes and that the licensee is authorised to possess the quantity of the drugs applied for he will prepare an import certificate in the prescribed form and after signing it will forward it to the Agent to the Governor-General, Madras States. The Agent to the Governor-General, if he is satisfied that drug is required solely for medicinal purposes will countersign the certificate and also issue a permit. The licensee shall forward the certificate to the exporting firm along with his indent for the drugs. In the case of import from British India, the export permit also should be sent to the exporting firm for presentation to the Officer in the Province of export who is empowered to authorise the export of the drug; similar procedure should be followed in the case of imports from other Indian States. In the case of imports from a foreign country, the import certificate will be issued in duplicate. The original should be sent to the exporting firm as aforesaid and the duplicate to the Commissioner of Excise, Madras, with an application for the issue of an import authorisation marked "in transit" to enable the consignment being cleared from the Customs. The transport of the drugs by inland Post or Anchal shall be made only in strict conformity with the conditions laid down for the purpose in the Morphia Rules. No consignment of morphia drugs imported shall be opened before it has been verified and passed by an authorised Government Officer.

3—A. The licensee shall not manufacture, possess or sell morphia drugs in virtue of this license at any place except the premises specified in the sub-joined schedule.

** To be filled in by the Commissioner according to requirements but not exceeding 4 ounces

3—B. Every bottle or package containing morphia drugs shall be marked with the percentage or proportion or amount of morphia or active principles of morphia contained in the drugs.

4. (a) The licensee shall sell morphia drugs only on prescription and in such quantities and for the use of such person only as may be specified in the prescription.

Note.—‘Prescription’ means a prescription given by an approved practitioner for the supply of morphia drugs to a patient and it should comply with the following conditions.—

(i) the prescription must be in writing, must be dated and signed by the approved practitioner with his full name and address and must specify the name and address of the patient to whom the prescription is given and the total amount of the drug to be supplied on the prescription;

(ii) the prescription shall not be given for the use of the prescriber himself;

(iii) a prescription shall only be given by a registered dentist for the purpose of dental treatment and shall be marked “for local dental treatment only;”

(iv) a prescription shall only be given by a registered veterinary surgeon for the purpose of treatment of animals and shall be marked “for animal treatment only;”

(v) an approved practitioner shall not give any prescription for the supply of any of the drugs otherwise than in accordance with the foregoing conditions.

(b) If the prescription does not bear a superscription by an approved practitioner stating that it is to be repeated, and at what interval of time it is to be repeated, and how many times it is to be repeated, the licensee shall sell morphia drugs once only on such prescription and shall enter on the prescription the date of sale and shall sign or seal the prescription and shall keep a copy of the prescription.

(c) If the prescription bears a superscription as aforesaid, he shall enter on the prescription the date of sale and shall sign or seal the prescription; provided that if it appears that morphia drugs have already been sold on the prescription three times or such number of times less than three as the prescription is required to be repeated, or that the interval specified in the superscription has not elapsed since the prescription was last

dispensed, he shall not sell morphia drugs on such prescription unless it is further superscribed in that behalf by an approved practitioner.

5. The licensee shall, on requisition by the Commissioner of Excise or by any Officer duly authorised by him, deliver up his license for amendment or for the issue of a fresh license.

6. The licensee shall maintain true accounts of all transactions which shall show, in respect of each receipt, the source of supply and the quantity received and, in respect of each issue the quantity issued, the name and address of the person to whom it is issued and the name of the practitioner on whose prescription it is issued. Such accounts shall be preserved for not less than two years from the date of the last entry in the accounts. An inspection note book, with pages numbered consecutively, for inspecting officers to enter their remarks in, shall also be maintained by the licensee.

7. The licensee shall file, in support of his accounts of receipts, all permits and invoices of supplies obtained and in support of his accounts of issues, copies of the prescriptions in which they were made.

8. Stocks of morphia drugs and all accounts and records of transactions under this license shall be open to inspection by an officer of the Excise Department not lower in rank than a Sub-Inspector.

9. In case of breach of any of the conditions of this license the Commissioner of Excise may impose a fine not exceeding Rs. 100 for every such breach and may cancel the license forthwith. The imposition of a fine or cancellation of the license under this condition shall not operate as a bar to prosecution for any offence that may have been committed under the Cochin Opium Regulation, VIII of 1076.

10. If the licensee shall have in his possession on the expiry, cancellation or suspension of his license any stock of morphia drugs, he shall deliver them up to the Commissioner of Excise. The licensee shall be bound to purchase, in such quantity not exceeding that which he is likely to sell in two months and at such rates as the Commissioner of Excise may direct any morphia drugs that may be delivered up to the Commissioner of Excise by any licensee whose license has expired or has been withdrawn.

Schedule showing the boundaries of the licensed premises.

Taluk, Village, Desom, street, Door No. or other particulars in full.	Bounded on the				Remarks.
	North by	East by	South by	West by	
1	2	3	4	5	6

Dated the
Manager.

day of

110

Commissioner of Excise

For the forms of import certificate and import and transport permits, vide Forms G.1 and G.2 in the Appendix.

Remarks.—The drug contents should be shown in terms of morphine or heroin as the case may be both for their preparations and their salts.

1	Month and date	
2	Particulars of transactions receipt, issue, total, balance, etc.,	
17	Bulk weight	
18	Drug content	
19	Bulk weight	
20	Drug content	
21	Bulk weight	
22	Drug content	
23	Bulk weight	
24	Drug content	
25	Bulk weight	Total
26	Drug content	
27	To whom sold No. and name of license holder and name and address in the case of others	
28	Name of practitioner on whose prescription the issue is made	

6 * Diwan's Notification No. II, dated 23rd Vrischigam 1088.

(Published on pages 267 — 268 of the Cochin Government Gazette, dated 29th Vrischigam 1088, Part I.)

In exercise of the powers vested in the Diwan under section 6 of the Opium Regulation, No. VIII of 1076, the following rules governing the import, transport and export of opium or intoxicating drugs made from opium other than those used for smoking, in transit through the Cochin State from one portion to another of British territory, are published for general information.

1. The transport from British territory through Cochin State of intoxicating drugs prepared from opium and used for smoking is absolutely prohibited.

2. No opium or intoxicating drugs made from opium other than those used for smoking shall be transported through Cochin State except under, and in accordance with, a permit issued in accordance with the following rules.—

3. Except in the case of permits issued to persons duly licensed to vend in Cochin State or in British territory, no permit shall cover the transport of more than one tola of opium or intoxicating drugs made from opium other than those used for smoking.

4. The permits recognised under these rules shall be in printed forms and in duplicate. Each permit must bear a consecutive number and must be sealed with the private seal of the officer issuing the permit in addition to his office seal.

5. The period of currency of a permit must be regulated according to the distance the drug is transported, one day being allowed for every 15 miles by road and 70 miles by rail in addition to one day for despatch and one day for delivery in the case of consignments sent by rail.

6. Every consignment transported through Cochin State under these rules shall be accompanied by its permit, which must show the name of the transporter, the quantity of opium or intoxicating drugs covered by it, the route of transport, the period of currency, and the officer before whom it should be taken for verification.

7. Where checking stations are established between Cochin State and British territory the route to be entered in a permit

* As amended by Diwan's Notification No. 42, dated 6th Chingam 1107.

must always include at least one such checking station, the officer in charge of which, when the consignment passes through, will note on the reverse of the permit the condition of the packages and seals.

8. Whenever a permit is issued, the duplicate thereof which should bear the impression of the same seals as have been placed on the original permit and on the consignment, should be forwarded by the officer issuing the permit to the officer appointed to verify the consignment.

9. Every package to be transported through Cochin State under these rules, shall be sealed and the seals used shall be the same as those impressed on the permit (*Vide* Rule 4).

10. Permit for transport under these rules shall not be recognised unless they are issued by officers specially appointed in that behalf by name or designation by the deputy Commissioner of Excise of the Division in which the officers are to exercise their functions.

11. Every consignment will be verified on arrival at its destination by an officer appointed for the purpose by the said Deputy Commissioner of the Division to which the consignment is transported.

12. Every officer appointed or authorised to issue permits under rule 10 *supra* must be kept informed of the name and designation of all officers authorised under rule 11 to verify consignments.

13. The names or designations of all officers appointed to issue permits and to verify consignments will be communicated to the Excise Commissioner, Cochin State.

14. The officer issuing permits under rule 10 *supra* should furnish the Excise Commissioner, Cochin State, with a monthly list of permits issued in a form showing the names of transporters, the number of permits, the dates on which they were issued, the route by which the consignments were required to be transported and the quantity covered by the permits.

15. On the arrival of the consignment at its destination, it shall be verified by the officer appointed for the purpose under rule 11 *supra*. He will examine the seals and weigh each package before opening it. He will then open each package and satisfy himself that the contents agree both as to nature and weight with the entries in the permit and will enter the results of his verification on the reverse of the original and the duplicate

permits. He will return the original permit to the transporter and will forward the duplicate to the Excise Commissioner, Cochin State, for transmission to the officer who issued it.

16. Any Land Revenue officer not inferior in grade to a Revenue Inspector, any Excise officer not inferior in rank to a Sub-Inspector, or any Police officer not inferior in grade to an Inspector may inspect any consignment in transit in Cochin State and when he does so shall note on the reverse of the permit the condition of the packages and seals.

17. Any person found transporting opium or intoxicating drugs in contravention of these rules will be dealt with in accordance with section 9 of the Opium Regulation, VIII of 1076.

18. No person who is found to have committed any breach of these rules shall be allowed to transport drugs through Cochin State under a permit issued in this behalf, and the name of any person detected in the commission of any such breach shall forthwith be communicated by the officer detecting the offence to the Excise Commissioner, Cochin State, who will arrange with the Deputy Commissioner of Excise of the Division from which the offender brought his opium or intoxicating drugs, as the case may be, for the intimation of the offender's name to all persons authorised to grant permits. If any such person be subsequently found transporting opium or intoxicating drugs even under a permit, such consignment shall be liable to confiscation.

7. *Diwan's Notification No. 16, dated 6th Chingam 1107.*

(Published on page 7 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Section 14. Under section 14 of the Cochin Opium Regulation, VIII of 1076, and in supersession of the Diwan's Notification, dated 29th Karkadagam 1078, Separate Revenue Branch, the Diwan hereby authorises all officers of the Excise Department of and above the rank of petty officers to exercise the powers conferred by the said section.

PART III
THE COCHIN TOBACCO REGULATION
VII OF 1084

(As amended by Regulation I of 1096)

Passed by His Highness the Raja

21st day of Medam 1084.

on the _____
3rd day of May 1909.

*(A Regulation to consolidate and amend the law relating
to tobacco.)*

Whereas it is expedient to consolidate and amend the law relating to tobacco; it is hereby enacted as follows:—

Preamble.

1. This Regulation may be called "The Cochin Tobacco Regulation, VII of 1084", and it shall come into force on the first day of Chingam 1085.

Short title, commencement and extent.

It extends to the whole of Cochin.

2. (1) On and from the first day of Chingam 1085, the Regulations and Proclamations mentioned in the schedule shall be repealed to the extent shown in the last column thereof.

Repeal.

Provided that all licenses granted under any of the said enactments or Proclamations in force on the date on which this Regulation comes into force shall continue in force for the period for which the same have been respectively granted, subject to the conditions mentioned in the licenses and to the provisions of the laws under which the licenses were granted.

(2) The provisions of this Regulation shall apply to all proceedings instituted after the commencement of this Regulation, and, so far as may be, to all cases pending in any Criminal Court when this Regulation comes into force.

3. In this Regulation, unless there be something repugnant in the subject or context—

Definitions.

(a) "Export" means to take out of the Cochin State to sea or to any territory outside the Cochin State.

Export.

(b) "Import" means to bring into the Cochin State from sea or from any territory outside the Cochin State.

(c) "Sale or selling" includes any transfer otherwise than by way of gift.

(d) "Tobacco" includes snuff, cigars and preparations of which tobacco forms a part.

(e) "Transport" means to move from one place to another within the Cochin State.

4. Except as permitted by this Regulation or by rules framed hereunder, no one shall—
Prohibition of possession, etc., of tobacco.

(a) possess tobacco for the purpose of sale,

(b) transport tobacco,

(c) import or export tobacco,

(d) sell tobacco, or

[(e) cultivate tobacco.]^a

5. The Diwan may, from time to time, after previous publication, make rules consistent with this Regulation, to permit absolutely or subject to any conditions, and regulate all or any of the following matters—
Power to make rules to permit such matters.

(a) the possession of tobacco for the purpose of sale,

(b) the transport of tobacco,

(c) the import or export of tobacco,

(d) the sale of tobacco and the farm of duty leviable on the sale of tobacco by retail, and

[(e) cultivation of tobacco.]^a

All such rules shall be published in the Cochin Government Gazette and shall then have the force of law.

Note.—For the rules issued under this section vide the following.—

Diwan's Notification No. 1st, dated 3rd Edavam 1098, pages 168-172.

Diwan's Notification No. 30, dated 6th Chingam 1107, pages 173-174.

Diwan's Tobacco sale Notification (biennial), pages 175-184.

[a—^a] Inserted by Regulation I of 1096.

6. Whoever in contravention of this Regulation or of any rule or order made under this Regulation or of any license or permit obtained under this Regulation, Penalty for illegal import, etc.

- (a) possesses tobacco for the purpose of sale, or
- (b) transports tobacco, or
- (c) imports or exports tobacco, or
- (d) sells tobacco, or
- ^a[(e) cultivates tobacco]^a

shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to five hundred rupees.

Note.—In a case in which tobacco kept for illicit sale was seized from an unlicensed shop, the owner of the shop being absent at the time of search and his wife having taken his place in the shop and in which it was urged that it cannot be presumed, without positive evidence, that the accused had knowledge that tobacco was being kept in his shop for sale or that he had anything to do with it, the Chief Court, in Criminal Appeal No. 16/02, held that in such a case the principle applicable is that adopted in section 21 of the Penal Code, viz., that when a property is in the possession of a person's wife on account of that person, it is in that person's possession. In the same case, in Criminal appeal No. 18 of 1102, it was also held that "possession" as used in the Regulation includes mere custody and that the person in charge of a shop at the time of search is also in possession of the tobacco seized therefrom.

7. When an offence under this Regulation has been committed in respect of any tobacco, Confiscation of tobacco.

(a) the tobacco in respect of which the offence has been committed,

(b) the vessels, packages and coverings in which such tobacco is found and the other contents (if any) of the vessel or package in which such tobacco may be concealed and the animals and conveyances used in carrying it,

shall be liable to confiscation.

8. (1) When the offender is convicted, or when the person charged with an offence in respect of any tobacco is acquitted or discharged but the Magistrate decides that the tobacco is liable to confiscation, such confiscation may be ordered by the Magistrate. Order of confiscation when and by whom to be made.

[a—a] Inserted by Regulation I of 1096.

(2) When an offence against this Regulation has been committed, but the offender is not known or cannot be found; or when tobacco not in the possession of any person cannot be satisfactorily accounted for, the Magistrate will treat it as unclaimed property and dispose of it according to the provisions of the Code of Criminal Procedure for the time being in force.

9. The Diwan may, from time to time, by notification in the Cochin Government Gazette make rules consistent with this Regulation to regulate—
 Power to make rules regarding disposal of things confiscated and rewards.

(a) the disposal of all things confiscated under this Regulation, and

(b) the rewards to be paid to officers and to informers out of the proceeds of fines and confiscations under this Regulation.

Note.—The rules framed by the Diwan under this section are contained in Diwan's Notification No. 30, dated 6th Chingam 1117. (Vide rules 6 and 7 on page 174.)

10. Any Magistrate may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to tobacco, or for search, whether by day or night, of any building, vessel or place in which he has reason to believe tobacco liable to confiscation to be kept or concealed.
 Issue of warrants by Magistrates.

11. Whenever any officer of the Salt, Police, Land Revenue, Abkari, or Customs departments, superior in rank to a peon or constable empowered by the Diwan in this behalf, has reason to believe that contraband tobacco is being sold or kept in any place, and that the delay in obtaining a search warrant will prevent the discovery thereof, such officer shall first record in writing (so far as may be practicable)—
 When officer of Salt or other department may search without warrant and the procedure to be observed.

(a) the name, residence and calling of the informant (if any);

(b) the locality and description of the place in which, and the name of the person for or by whom, the contraband tobacco is sold or kept; and

(c) the supposed quantity and description of the contraband tobacco, with the grounds for believing the same to be contraband;

and may then between sunrise and sunset enter and search any such place and may seize and carry away all contraband tobacco and all things liable to confiscation under this Regulation which he may find, and may also arrest any person concerned in the sale or keeping of such contraband tobacco or in dealing therewith; provided that any officer of the Salt, Police, Land Revenue, Abkari, or Customs departments, not inferior in rank to a Police Inspector, or Inspector of Excise Revenue, shall be competent to make searches and arrests also by night at his discretion.

Any person arrested under this Section shall be admitted to bail by the officer conducting the search if sufficient bail be tendered for the appearance of such person before the nearest Magistrate.

Note.—All officers of the Excise Department of and above the rank of Petty-officers are authorised to exercise powers conferred by this section.

Diwan's Notification No. 83, dated 9th Vrischigam 1107, page 184.

12. Any officer of the Abkari, Salt, Police, Land Revenue, or Customs departments, and any other person duly empowered by the Diwan in this behalf, may arrest without warrant in any public thoroughfare or open place other than a dwelling house any person found committing an offence punishable under this Regulation; and in any such thoroughfare or place may seize and detain any tobacco or other article which he has reason to believe to be liable to confiscation under this Regulation or any other such law; and may search any person, vessel, vehicle, animal, package, receptacle or covering, upon whom, or in or upon which, he may have reasonable cause to suspect any such tobacco or other such article to be, or to be concealed.

13. The provisions of the Criminal Procedure Code for the time being in force shall be applicable to all searches, arrests and trials made under this Regulation and to all other matters of procedure which are not specially provided for in this Regulation.

14. The officers of the several departments mentioned in section 11 shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Regulation.

15. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place, or vexatiously or unnecessarily seizes the property of any person on the pretence of seizing or searching for any tobacco or other thing liable to confiscation under this Regulation, or vexatiously and unnecessarily detains, searches or arrests any person shall, on conviction before a Magistrate, be punished with fine not exceeding five hundred rupees.

Vexatious entries, searches, seizures and arrests.

16. Every person arrested and all things seized under sections 10, 11 or 12 shall be produced before the nearest Magistrate or the Magistrate who issued the warrant under section 10 within twenty-four hours of the arrest or seizure exclusive of the time necessary for the journey to his office.

Disposal of persons arrested or things seized.

Every such officer before whom any person or thing is produced under this section shall, with all convenient speed, take such measures as may be necessary for the disposal, according to law, of such person or thing.

17. Whenever any officer makes any arrest or seizure under this Regulation, he shall, within forty-eight hours next after such arrest or seizure, make a full report of all the particulars of such arrest or seizure to his immediate official superior.

Report of arrests or seizures.

18. No action shall lie against the Sirkar or against any officer of the Excise department for damages in any Civil Court for any act *bona fide* done or ordered to be done in pursuance of this Regulation, or of any law for the time being in force relating to tobacco revenue;

Bar of action.

and all prosecutions of any officer of the Excise department and all actions which may be lawfully brought against the Sirkar or against any officer of the Excise department in respect of anything done or alleged to have been done in pursuance of this Regulation, shall be instituted within six months from the date of the act complained of and not afterwards.

19. In prosecutions under section 6, it shall be presumed, until the contrary is proved, that all tobacco for which the accused person is unable to account satisfactorily is tobacco in respect of which he has committed an offence under this Regulation.

Presumptions in prosecutions under section 6.

SCHEDULE.

No. and year	Title	Extent of repeal
Regulation III of 1010.	A regulation for giving greater efficiency to the system of Police established in Cochin.	Section 38 so far as it relates to tobacco.
Regulation I of 1053.	A regulation for prescribing rules for the confiscation of animals, conveyances, etc., used in contraband trade and for legalising all previous confiscations.	So far as it relates to tobacco.
Proclamation dated 26th Karkadagam 1040.	A Proclamation relating to illicit dealings in tobacco as amended by the Proclamation of 27th Medam 1082.	The whole.
Proclamations dated 2nd Vrischigam 1074, 27th Medam 1082 and 3rd Mithunam 1083.	Proclamations amending a portion of the Proclamation of 1040, regarding tobacco.	The whole.

NOTIFICATIONS—TOBACCO REGULATION.

I. Tobacco Cultivation Rules.

**Diwan's Notification No. Nil, dated 3rd Edavam 1098.*

(Published on pages 524 to 526 of the Cochin Government Gazette, dated 5th Edavam 1098, Part I.)

In exercise of the powers conferred by section 5 of the Cochin Tobacco Regulation, VII of 1084, as amended by Regulation, I of 1096, the Diwan is pleased to issue, after previous publication, the following rules for the cultivation, manufacture, storage and disposal of tobacco in the State :—

Section 5.

1. The cultivation of the tobacco plant is prohibited except

*As amended by Diwan's Notification No. 43, dated 6th Chingam 1107.

under a license and shall be restricted to such parts or localities of the State as may, from time to time, be fixed by the Diwan by notification in the Government Gazette.

2. The license to cultivate shall be in force for one year only and will be issued free of charge by the Commissioner of Excise hereinafter called the Commissioner on application in writing made to him. No court fee stamp need be affixed to such application, but it shall be countersigned by an officer of the Revenue department not below the rank of a village accountant having jurisdiction over the area of cultivation and shall contain the following particulars :—

- i. Taluk.
- ii. Firkah.
- iii. Village.
- iv. Survey No. of the field proposed to be cultivated.
- v. Extent.
- vi. Particulars of the boundaries.
- vii. Name of owner of the plot.
- viii. Extent of the area proposed to be cultivated.
- ix. Time or season when it is proposed to start cultivation.
- x. Period during which the cultivation would extend.
- xi. Probable date of harvesting.

3. Drying, curing, manufacturing and storing of the tobacco cultivated in the State shall only be done under the supervision of an officer of the Excise department empowered by the Commissioner in that behalf and in licensed manufacturing yards and storehouses in the neighbourhood of the area of cultivation.

4. Applications for licenses for manufacturing yards or storehouses or the two combined shall be made in writing to the Commissioner, shall have a court fee stamp of 8 annas attached to each and shall contain the following particulars :—

i. Whether it is proposed to have the manufacturing yard and the storehouse within the same enclosure, and if not what the distance between the two is.

ii. If the manufacturing yard is attached, the distance of it from the place of cultivation.

iii. Description of the storehouse required to be licensed-

(a) Ownership.

(b) Location; Survey No., extent and boundaries.

(c) The dimensions of the rooms proposed to be allotted for storage.

5. The licenses referred to in rule (4) above shall be in force only for one official year and shall cover the manufacture of leaf tobacco and the sale of the crops until the last day of the month of Karkadagam of that year. Such licenses will be issued by the Commissioner on payment of a fee of Rs. 50 for each license.

6. The tobacco crop raised shall be harvested only after permission in writing is obtained from the Inspector of Excise of the circle having supervision over the licensed manufacturing yard or storehouse, hereinafter called the Circle Inspector. Such permission may apply either to the whole or to a definite portion of the area cultivated under a license.

7. The harvesting of crops by the licensed cultivator shall be done under the general superintendence of the Sub-Inspector of the locality in which the area cultivated lies and the harvested crops shall be transported only under permits granted by him from such area to the manufacturing yard where alone manufacture shall be undertaken. In the cultivation, harvesting, transport and preparation of tobacco, the licensed cultivator and the licensed manufacturer shall obey all orders issued to them by the Circle Inspector and his subordinates.

8. Every licensee of a storehouse or of a manufacturing yard shall maintain a stock book in the form prescribed in the appendix in which the receipt of the harvested crop, the quantity of manufactured product and the quantity disposed of by sale or otherwise shall be entered from day to day.

9. The manufactured stuff shall be made into chippams of 150 lbs. (four chippams making a candy) and stored in the storehouse. The transport from the manufacturing yard to the storehouse, if not within the same enclosure, shall also be made under cover of permits to be issued by the Circle Inspector. On the arrival of the finished tobacco at the storehouse, the Circle Inspector shall cause it to be weighed and stored and at the same time enter the quantity stored in the register of accounts to be maintained by the manufacturer in the form prescribed in the appendix.

10. Any cultivator, manufacturer or stock-holder may, with the previous permission of the Circle Inspector, to be obtained in writing on formal application, transfer all or any

portion of his stock to any other licensed manufacturer or stock holder. A notice of the proposed transfer shall be delivered in writing to the Circle Inspector who, unless he sees reasons to withhold sanction, shall give it and record his orders in the store register as well as in the stock book.

11. The transport of green tobacco or manufactured tobacco to places outside the Cochin State is prohibited except with the sanction of the Commissioner who will accord or withhold such sanction as he deems fit when application is made to him by the exporter.

12. The Commissioner or any other officer specially authorised by him in this behalf shall take stock of the tobacco in the storehouse at intervals of not more than six months' duration. He may at the time of stock-taking authorise the destruction of any tobacco that may be stocked but declared by the owners thereof to be unfit for use.

13. The licensed manufacturer and the storehouse-keeper shall sell or otherwise dispose of his stock only to licensed dealers. Cultivators, manufacturers, storehouse-keepers or their servants or employees shall on no account sell or otherwise dispose of tobacco to any person who has not got the required license to possess the same.

14. Transport of tobacco from the storehouse or the place of manufacture under rules 10, 11 and 13 shall be covered by permits issued by the licensed storehouse-keeper or manufacturer. Permit books will be supplied by the Commissioner of Excise on payment of Re. 1 for each book.

15. Any person found cultivating, drying, curing, manufacturing, storing, transporting, selling or otherwise disposing of tobacco in contravention of any of the above rules shall be punishable under section 6 of Regulation, VII of 1084.

APPENDIX.

EXCISE DEPARTMENT—COCHIN STATE.

I. Register of accounts maintained in the tobacco storehouse at.. .. . during the month of.. .. .

Date	Quantity of finished tobacco received (chippams)	Old balance (chippams)	Total quantity in hand (chippams)	Quantity disposed of (chippams)	To whom disposed of	Permit No.	Balance of stock in hand (chippams)		Initials of the licensee	Remarks
							Superior	Inferior		
1	2	3	4	5	6	7	8		9	10

Note.—One chippam is 150 lbs., and four chippams make one candy.

EXCISE DEPARTMENT,—COCHIN STATE.

II. Stock-book showing the quantities of tobacco received in green leaf manufactured and disposed of in the licensed storehouse and manufacturing yard at.. .. . during the month of

Date	Quantity of green leaf tobacco received by weight	Quantity in the process of manufacture	Quantity obtained as cured		Quantity converted into chippams and No. of chippams			No. of chippams already in stock	Total of columns 5 and 6 in chippams	Quantity disposed of in chippams	To whom disposed of	Balance in hand in chippams	Remarks
			Candies	lbs.	Candies	lbs.	Chippams						
1	2	3	4		5			6	7	8	9	10	11

Note.—One chippam is 150 lbs., four chippams going to make one candy.

2. Tobacco Rules.

Diwan's Notification No. 30, dated 6th Chingam 1107.

(Published on pages 69—70 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

In exercise of the powers conferred by sections 5 and 9 of the Tobacco Regulation, VII of 1084, as subsequently amended and in supersession of the previous Notifications on the subject, Sections, 5 and 9. the following Rules are published for general information.

1. (1) The words 'import', 'export', 'transport' and 'sale' used in this notification, have the respective meanings assigned to them in the Tobacco Regulation, VII of 1084.

- (2) 'Tola' means a weight of 180 grains troy.
- (3) 'Seer' means a weight of 80 tolas.
- (4) 'Maund' means a weight of 40 seers.
- (5) 'Pound' means a weight of 38 8/9 rupees.

2. No tobacco shall be imported into the State except under the provisions of the Diwan's Notification published from time to time prescribing rules for the sale of tobacco shops and licenses, provided that private persons may import for their own *bona fide* private consumption, cigars, cigarettes, snuff and smoking tobacco up to a maximum of one lb. and chewing tobacco up to a limit of 5 tolas.

Note.—(1) No tobacco or any preparation thereof can be imported into the State through the Imperial Post Office or the State Anchal.

(2) Respectable firms outside the State will be allowed to import high class cigars and similar preparations manufactured by them up to any quantity or number as may in each case be permitted by the Commissioner of Excise for *bona fide* advertisement purposes under a license from the Commissioner for such fee and for such period as he may determine. A permit shall also be obtained from the Commissioner each time the import is made.

3. Possession of tobacco for the purpose of sale shall not be permitted except under the provisions of the Notification referred to in Rule 2.

4. The export of tobacco is prohibited except with the special sanction of the Commissioner of Excise, provided that cigars, cigarettes, smoking and chewing tobacco and snuff, up to the limit specified in rule 2 in the case of import, may be exported, without special sanction by private persons for their own *bona fide* consumption.

5. There shall be no restrictions to the transport of tobacco within the State provided it is tobacco which has, in the first instance, been regularly imported by licensees in the manner prescribed in Rule 2. Transport of tobacco, however, from one part of Cochin to another through intervening Travancore territory and *vice versa* shall be regulated by the rules notified in the Diwan's Notification of the 12th Kanni 1085/27th September 1909, published on page 66 of the Government Gazette of 17th Kanni 1085/2nd October 1909. Transport of tobacco from one part of Cochin to another through intervening British territory can be made only with a permit which can be obtained from the Commissioner of Excise, free of charge. The transport through this State, of tobacco in quantities exceeding those prescribed in Rule 2 from one portion of British territory to another, and of tobacco, the property of Travancore merchants, from any part of British territory to Travancore and *vice versa*, shall also be permitted, provided consignments are covered by permits obtained from the Commissioner of Excise. Such permits shall contain the following particulars:—

- (i) The quantity of tobacco.
- (ii) The exact route of transport.
- (iii) The place of destination.
- (iv) The period for which the permit is current.

Note:—(a) Transport contrary to the conditions in the permit shall necessitate the seizure of the consignment and the prosecution of the transporter.

(b) Transport of tobacco from one part of British territory to another in quantities prescribed in Rule 2 shall be free.

6. Tobacco confiscated under the Regulation shall be sold only to State license holders authorised to import tobacco. Where the quantity is large, the Magistrate ordering the confiscation shall, before the sale, publish a notice in the Government Gazette giving due intimation to all such licensees in the State. Intimation shall also in all cases be sent to the Excise Inspector of the Circle in which the sale is to take place.

7. When an offender is convicted under section 6 of the Regulation or tobacco has been confiscated under section 8, a copy of the Magistrate's judgment or order shall, after appeal time, be submitted to the Diwan who may grant such reward as he deems fit not exceeding Rs. 100 to any person or persons who have contributed to the seizure of the tobacco or the conviction of the offender.

3. Tobacco Sale Notification.

* *Diwan's Notification No. 59, dated 23rd Kumbham 1106.*

(Published on pages 567 to 572 of the Cochin Government Gazette,
dated 15th Meenam 1106, Part I.)

In exercise of the powers conferred by section 5 of the
Cochin Tobacco Regulation, VII of 1084, as
amended by Regulation, I of 1096, it is
hereby notified for general information that
tobacco shops for the sale of tobacco for the two years 1107 and
1108 will be auctioned in accordance with the conditions pres-
cribed below:—

2. There will be two distinct classes of shops, the one known as 'A' class shops having the right of import and sale, and the other known as 'B' class shops having only the right of sale.

3. The attached schedules contain particulars of the number and location of the shops to be sold by auction for the lease beginning with the 1st day of Chingam 1107 and ending on the last day of Karkadagam 1108. The shops will be put up to public auction as detailed below:—

(Particulars of the No. of shops, dates and places of auction.)

4. Schedule A gives the names of shops that shall have the right of import and sale; and schedule B gives the names of shops that shall not have such right of import, but shall have only the right of sale, and be required to purchase all tobacco for sale from the former class.

5. The purchasers of the shops in schedule A before importing tobacco for sale must obtain a permit from the Commissioner of Excise which will be issued free of charge. Such permit shall contain the following particulars:—

- (1) the quantity of tobacco,
- (2) the exact route of transport, which should generally be the shortest and most direct,
- (3) the place of destination,
- (4) the period for which the permit is current.

6. B class licensees in Vellarappalli, Chennamangalam and Vadavukode which are tracts entirely surrounded by Travan-

* As amended by Diwan's Notification No. 44, dated 6th Chingam 1107.

5. There shall be no restrictions to the transport of tobacco within the State provided it is tobacco which has, in the first instance, been regularly imported by licensees in the manner prescribed in Rule 2. Transport of tobacco, however, from one part of Cochin to another through intervening Travancore territory and *vice versa* shall be regulated by the rules notified in the Diwan's Notification of the 12th Kanni 1085/27th September 1909, published on page 66 of the Government Gazette of 17th Kanni 1085/2nd October 1909. Transport of tobacco from one part of Cochin to another through intervening British territory can be made only with a permit which can be obtained from the Commissioner of Excise, free of charge. The transport through this State, of tobacco in quantities exceeding those prescribed in Rule 2 from one portion of British territory to another, and of tobacco, the property of Travancore merchants, from any part of British territory to Travancore and *vice versa*, shall also be permitted, provided consignments are covered by permits obtained from the Commissioner of Excise. Such permits shall contain the following particulars:—

- (i) The quantity of tobacco.
- (ii) The exact route of transport.
- (iii) The place of destination.
- (iv) The period for which the permit is current.

Note:—(a) Transport contrary to the conditions in the permit shall necessitate the seizure of the consignment and the prosecution of the transporter.

(b) Transport of tobacco from one part of British territory to another in quantities prescribed in Rule 2 shall be free.

6. Tobacco confiscated under the Regulation shall be sold only to State license holders authorised to import tobacco. Where the quantity is large, the Magistrate ordering the confiscation shall, before the sale, publish a notice in the Government Gazette giving due intimation to all such licensees in the State. Intimation shall also in all cases be sent to the Excise Inspector of the Circle in which the sale is to take place.

7. When an offender is convicted under section 6 of the Regulation or tobacco has been confiscated under section 8, a copy of the Magistrate's judgment or order shall, after appeal time, be submitted to the Diwan who may grant such reward as he deems fit not exceeding Rs. 100 to any person or persons who have contributed to the seizure of the tobacco or the conviction of the offender.

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amended by Regulation, I of 1096, it is
hereby notified for general information that
tobacco shops for the sale of tobacco for the two years 1107 and
1108 will be auctioned in accordance with the conditions pres-
cribed below:—

2. There will be two distinct classes of shops, the one known as 'A' class shops having the right of import and sale, and the other known as 'B' class shops having only the right of sale.

3. The attached schedules contain particulars of the number and location of the shops to be sold by auction for the lease beginning with the 1st day of Chingam 1107 and ending on the last day of Karkadagam 1108. The shops will be put up to public auction as detailed below:—

(Particulars of the No. of shops, dates and places of auction.)

4. Schedule A gives the names of shops that shall have the right of import and sale; and schedule B gives the names of shops that shall not have such right of import, but shall have only the right of sale, and be required to purchase all tobacco for sale from the former class.

5. The purchasers of the shops in schedule A before importing tobacco for sale must obtain a permit from the Commissioner of Excise which will be issued free of charge. Such permit shall contain the following particulars:—

- (1) the quantity of tobacco,
- (2) the exact route of transport, which should generally be the shortest and most direct,
- (3) the place of destination,
- (4) the period for which the permit is current.

6. B class licensees in Vellarappalli, Chennamangalam and Vadavukode which are tracts entirely surrounded by Travan-

* As amended by Diwan's Notification No. 44, dated 6th Chingam 1107.

core territory, must also obtain such permits before they can import tobacco. Such tobacco must also be purchased only from A class licensees in the State, and the quantities that may be imported, shall, in accordance with the arrangements existing with the Travancore Government, be strictly limited as follows:—

Tracts.	Total quantity that may be imported during each of the years 1107 and 1108.
Vellarappalli ...	104.34 candies
Chennamangalam ...	87.32 do
Vadavukode ...	5.73 do

7. According to schedule B, 14, 11 and 2 shops have been sanctioned for Vellarappalli, Chennamangalam and Vadavukode, respectively. Each of these shops will therefore be entitled to import 7 candies and 271 lbs., 7 candies and 563 lbs., 2 candies and 519 lbs., respectively during each year. The whole of this quantity cannot be imported in one lot, but only a proportionate quantity every month or so.

8. There is no restriction as to the quantity of tobacco that A class shop-keepers may import. The Commissioner of Excise, however, may, in his discretion, limit imports towards the end of the lease, should he be satisfied that the quantities applied for are in excess of the quantities that are likely to be expended before the close of the lease.

9. B class shop-keepers shall be entitled to purchase their tobacco from any A class licensees in the State but, where consignments after purchase from A class licensees have to pass through intervening Travancore or British territory, permits similar to those required by A class licensees under clause 5 must first be obtained, and the Commissioner of Excise is empowered to refuse to grant such permits until he is satisfied that the tobacco has really been purchased and issued from an A class shop in the State.

10. Tobacco imported in contravention of this rule shall be treated as illicit tobacco and dealt with accordingly. 'A' class tobacco licensees should maintain a regular account book *in ink* and should issue printed permits whenever sales are effected in the forms prescribed by the Commissioner of Excise. 'B' class licensees of the Vellarappalli Range shall also maintain accounts like A class licensees. Account books and permit books will be supplied on application to the Commissioner of Excise or Circle Inspectors on payment of the cost fixed. Only

these printed books and no others can be used. The account books and counterfoils of permits should be shown on demand, to all officers of the Excise department of and above the rank of Sub-Inspector and to all Police officers of and above the rank of Inspector. Such officers shall also have the right of inspecting all licensed A and B class tobacco shops whenever they think it necessary to do so. The permits obtained from A class licensees should be filed in regular order by B class licensees in their shops and produced if required at inspections by the officers of the Excise and the Police departments referred to above.

11. The purchasers of the shops specified in schedule A who have also the right of import shall not be permitted to sell tobacco to any person other than B class licensees, but there is no restriction as to the quantity that may be so sold. Sale by A class licensees to persons other than B class licensees in this State or to any person outside is absolutely prohibited. There is also no restriction as to the quantity of tobacco that a B class licensee may sell to a private individual. B class licensees, however, shall not be permitted to sell to or purchase tobacco from other B class licensees. Where the same person has more than one A or B class shop, transfer of surplus stocks from one A to another A or from one B to another B shop is permitted.

12. Persons who have been B class licensees in 1105 and 1106 and who may secure shops for 1107 and 1108 shall not be permitted to take over their unexpended stocks for use during the new lease. All such balances of tobacco, as also the balances remaining with the A class licensees of 1105 and 1106 who have not secured A class licenses for the new lease, shall be made over to the incoming A class licensees, the price to be paid not exceeding the cost price and import expenses. In Vellarappalli, Chennamangalam and Vadavukode, however, as there are no A class licensees, balances of tobacco in the possession of B class licensees in these tracts shall be made over to the incoming B class licensees. In the case of any dispute, however, it shall be competent for the Commissioner of Excise to fix the price, and his order shall be final.

13. The shops sanctioned as per schedule for each town or desom may, in the first instance, be established anywhere in such town or desom provided that the Commissioner may, in his discretion, refuse to approve of any particular site selected. Subsequent transfers may, in his discretion, be ordered by the

Commissioner of Excise provided there are good reasons for so doing. Shops, however, shall not be transferred from one town or desom to another. Where, however, a shop is sanctioned for a particular part of a desom it shall be located only in such part, and cannot be removed to any other part of the desom nor shall the other shops in the desom be located in this particular part of the desom, or brought unless otherwise specified in the schedule, within such proximity to it as would be likely in the opinion of the Commissioner of Excise, to prejudice its sales. This restriction also applies to shops in neighbouring desoms. The location of shops sanctioned for a village or desom with no fixed site should not be interfered with either because they are not established where certain people want them or because they are affecting the sales of the other desom or village shops also without fixed sites. The only shops that can claim protection in this regard are those sanctioned for a particular place and which cannot be moved. The Commissioner of Excise shall also have the power to alter or modify the limits of the location of shops as originally notified, should the necessity for so doing subsequently arise.

14. There will be no B class shops specially sanctioned for the Ernakulam, Chalakkudi and Trichur Railway Stations. To provide passengers, however, with facilities for obtaining tobacco the purchaser of B class shop No. 6, Trikkaravattam (vide schedule B) will be entitled without any additional payment or fee, to conduct sales at train times on the Ernakulam Railway Station platform, and similarly the purchasers of B class shops Nos. 385 Padinjare Chalakkudi in the Mukundapuram Taluk and 518 Kokkalai in the Trichur Taluk shall be entitled to a like privilege with regard to the Chalakkudi and Trichur Railway Station platforms, respectively. To enable these licensees to conduct sales on the Railway platforms in question arrangements will be made with the Railway Authorities to procure the necessary licenses.

15. A special license for the Ernakulam Railway Refreshment Room will also be issued for an annual fee of Rs. 50 to be paid in advance. Under such license only high class cigars, cigarettes and pipe tobacco can be sold a list whereof can be had on application to the Commissioner of Excise. Sales can be made only to *bona fide* Railway passengers who visit the Refreshment Room. The tobacco required for sale under this license can be imported direct instead of through an A class licensee, with a permit obtained from the Commissioner of Excise.

16. The auction of the A and B class shops will be conducted subject to the following conditions.—

(1) The shops will be put up to auction in the order in which they are notified, unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the Commissioner of Excise.

(2) The two classes of shops shall be sold separately and each bidder shall deposit with the Commissioner of Excise a sum of Rs. 100 for the A class and the B class shops of the Chittur Taluk invested with the privileges of an 'A' class shop, and Rs. 10 for the B class as earnest money as a condition precedent to being permitted to bid at the auction and no one shall be allowed to bid for another without holding a valid Power of attorney. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that he has been convicted by a criminal court or had previously been guilty of such a breach of the conditions of a license or of a contract under the Abkari or Tobacco or Opium Regulation as to render him undesirable to be a holder of a license or on the ground that he is an insolvent or to prevent arrangements to the detriment of the Government interests, or for any other valid reason. He may also refuse any bid which he may consider to be purely speculative.

N. B.—The same person shall not be permitted to bid for or purchase both descriptions of shops. In the Chittur Taluk there shall be no separate A class shops. 'B' class shops of the Chittur-Tattamangalam Towns Nos. 806 and 828, Kozhijampara Kambolam No. 836, Valanghi Kambolam No. 870 and Nemmara No. 864 shall have all the privileges of an 'A' class shop in addition. The privilege of import and wholesale business shall remain exclusive to these five shops alone in the Chittur Taluk until such time as the Government deem it fit to extend it to persons engaged in other forms of Tobacco Industry.

(3) The same persons shall be permitted to bid for one or more shops without being required to deposit additional earnest money.

(4) Each shop shall be knocked down by the Commissioner to the highest bidder. As each shop is knocked down the purchaser shall at once deposit the kist for one month; failure to make this deposit shall necessitate forfeiture of the earnest money already deposited, and the shop shall be resold or otherwise disposed of. The defaulting bidder shall be liable to make

good to the Government the deficit in revenue, if any, caused by the resale or other disposal but he shall not be entitled to the surplus, if any, accruing therefrom. In calculating the deficit in revenue credit will not be given to the forfeited deposit and the entire deficit in revenue consequent on account of the bid amount at resale being less than that at the original sale will be recovered as an arrear of revenue under the provisions of the Revenue Recovery Regulation (No. IV of 1083 as amended by Regulations I of 1091, I of 1095 and IV of 1096).

(5) On the completion of the auction, the earnest money deposited by each bidder shall be returned to the depositor unless the same has been forfeited under the last preceding clause. The Commissioner will without delay report the sale to the Diwan for confirmation. The Diwan will confirm the auction sale or cancel it at his discretion and the sale shall become final as against the Government only when confirmed by the Diwan.

(6) Within 10 days after the confirmation of the sale by the Diwan is communicated to the purchaser, the purchaser shall deposit such further amount as with the previous amount shall equal 3 months' kist. The Commissioner shall also have the power, should he, on enquiries made subsequent to the sales, have reason to think the purchaser to be of doubtful solvency, to require him to either deposit six months' kist or to produce a surety or sureties to execute a security bond for the payment of all amounts that may become due by him under the terms of the contract. In case of failure to make the further deposit required or to comply with the requisition as to sureties the purchaser shall forfeit his first deposit of one month's kist and the shop shall be resold or otherwise disposed of at his risk. He shall be liable for the deficit in revenue, if any, caused by the resale, or other disposal but he shall not be entitled to the surplus, if any, caused thereby. In calculating the deficit in revenue credit will not be given for the forfeited deposit, and the entire deficit in revenue consequent on account of the bid amount at resale or other disposal being less than that at the original sale, will be recovered as an arrear of revenue under the provisions of the Revenue Recovery Regulation.

(7) The purchaser shall bind himself to pay the kist for each month in advance into the nearest District Treasury or to the local Village officer before the 10th of the month. The

deposit of three months' kist or six months' kist as the case may be shall be taken to the credit of the kist payable during the last three or six months of the lease which will end on the last day of Karkadagam 1108. When the kist for any month is not paid within the due date, the shop is liable to be resold or otherwise disposed of. The deficit in revenue, if any, caused by such resale shall be recovered from the purchaser under the Revenue Recovery Regulation as arrears of Land Revenue, but the purchaser shall not be entitled to the surplus, if any, accruing therefrom. The whole of his original deposit of kist shall also be totally forfeited when such a resale or other disposal is held whether the shop is actually purchased by another or not. When a kist is not paid on the due date, it shall be deemed an arrear and as such, it shall bear interest at 6 per cent per annum. When there is a default and a resale or other disposal is ordered, Government is under no obligation to give notice of it to the party concerned who must know when the due date has passed and the kist has not been paid, that the shop is in jeopardy and will be resold or otherwise disposed of.

(8) Within 10 days after the confirmation of the sale by the Diwan, the purchaser shall, at his own cost, execute the necessary agreement before the Tahsildar. Should he fail to do so, the deposits already made by him shall be liable to be forfeited and the shop resold or otherwise disposed of at his risk. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs or assignees.

(9) Shops must be opened and worked by dates fixed by the Commissioner unless their permanent or temporary closure is ordered. Shops not so opened will be resold or otherwise disposed of at the licensee's risk.

(10) In all cases in which a resale or other disposal is ordered under any of the provisions of this Notification, the original purchaser shall be liable for all deficits in revenue caused by the resale or other disposal as well as any subsequent deficits in revenue that may occur by further default of the other purchasers of the same shop in resale or other disposal.

(11) All resales or other disposals may be held by the Commissioner or his deputies and shall be subject to all the conditions laid down in this Notification.

Note.—Disposal otherwise than by re-sale includes closure also.

17. The Commissioner of Excise shall have the right to issue special licenses for a fixed fee to any proprietary club or

similar institution for the sale of tobacco to its members for their own *bona fide* private use but all such tobacco must, in the first instance, be purchased from an A class licensee in the State.

The Commissioner may, at his discretion, grant "occasional licenses" for short periods not exceeding ten days for the sale of tobacco on the occurrence of fairs, festivals, etc., only in places in the vicinity of which there are no regularly licensed shops or where the existing number of shops is insufficient. Such licenses shall ordinarily be granted to the shop-keepers who already hold licenses in or supply the locality. The fees to be paid for each such license shall be fixed at the discretion of the Commissioner.

18. Premises for the sale of tobacco under this Notification shall be licensed by the Commissioner of Excise and purchasers of shops must arrange to procure such licenses before commencing sale. Where, however, there is an unavoidable delay in the issue of licenses the Commissioner may permit sales to proceed on the strength of the temporary licenses issued by him current for one month only. As soon as the formal licenses are ready for issue such temporary licenses must be given up and the formal licenses taken over by the purchaser. In case of failure to do so, the Commissioner shall have the power to stop sales.

19. No privilege obtained under this Notification shall be sold, transferred or sub-rented without the Commissioner's previous permission.

20. No remission or abatement of kist of any shop shall be claimable on any account whatever.

21. A sign board must be affixed to the front of each shop showing the nature of the license under which sales are conducted, the number of the shop and the name of the licensee. These particulars must be legibly painted in the local Vernacular. The license must be hung up in a conspicuous place within.

22. The sale or transport of tobacco by persons below the age of 16 or by persons suffering from leprosy or any contagious disease and the employment of such persons in shops for the sale of same are prohibited. No persons who have been convicted under the Cochin Penal Code shall be employed in the carriage, or sale of tobacco without the Commissioner's previous permission. The Commissioner may, where necessary, call for the names of persons employed or proposed to be

employed in shops and forbid the sale of tobacco by any person of whom he may disapprove. All licensees shall also be bound by any additional rules that may be prescribed under any law applicable to tobacco now in force or hereafter to be enforced, and if so required by the Commissioner of Excise or any officer authorised by him shall deliver up their licenses for amendment or for the issue of fresh ones. In this connection all intending bidders are informed that under Regulation II of 1996, a Regulation to provide for the prevention of juvenile smoking, the sale of tobacco to a person actually and by appearance under the age of 16 except on the written order of the parent, guardian, or employer of such last named person is prohibited, and Police, Excise officers and school teachers are authorised to seize any tobacco in the possession of any person apparently under the age of 16 whom he finds smoking or chewing or taking in as snuff in any street or public place.

23. No disorder or gaming shall be permitted in shops. Entertainments of any kind are also strictly forbidden.

24. No robbers or thieves or disorderly or riotous persons shall be harboured in shops. Intimation of their resort thereto shall be given to the nearest Magistrate or Police officer.

25. An inspection note book in the prescribed form with pages numbered consecutively which will be supplied free of charge by the department for inspecting officers to enter their remarks in, shall also be maintained in all licensed shops. The monthly list receipts shall also be filed in proper order and produced before the inspecting officer for check and initial.

26. Such returns and information as may be required from time to time by the Commissioner shall be furnished by license-holders.

27. Only such weights as may be prescribed by the Government for use generally by merchants and others in the State shall be possessed or used on any licensed premises.

28. Licensees are bound to report to the Commissioner of Excise all instances which come to their knowledge of persons employed by them committing breaches of the Excise Laws and to comply with the Commissioner's orders respecting the continued employment of such persons.

29. Pecuniary dealings of any kind whatever by licensees with officials of the Excise department are absolutely prohibited.

30. The Commissioner shall have the power to suspend licenses in case of failure to pay on the due date the kist or any fines imposed in accordance with the provisions of clause 31 and also to seal and take possession of all stocks of tobacco for disposal towards realisation of the amounts due.

31. Infraction of any of the conditions of the license either by a licensee or by any person in his employment shall entail on the licensee either a fine up to Rs. 50, forfeiture of deposits and cancellation or suspension of license and resale of the privilege at the risk of the licensee. The licensee or his agent may also be prosecuted for the specific offence committed. It shall be competent for the Commissioner of Excise to impose the fines and penalties.

All balances of revenue shall become due at once when a license is cancelled under this condition.

SCHEDULES A AND B

4. Diwan's Notification No. 83, dated 9th Vrischigam 1107.

(Published on page 654 of the Cochin Government Gazette, dated 12th Vrischigam 1107, Part I.)

Under section 11 of the Cochin Tobacco Regulation, VII of 1084, as subsequently amended and in
Section 11. modification of the Diwan's Notification No. 13, dated 6th Chingam 1107, Revenue Department, (Separate Revenue), the Diwan hereby authorises all officers of the Excise department of and above the rank of Petty officers to exercise the powers conferred by the said section.

PART IV

REGULATION II OF 1096

Passed by His Highness the Maharaja

16th day of Kanni 1096.

on the _____
1st day of October 1920.

(A Regulation to provide for the prevention of
Juvenile smoking.)

Whereas it is expedient to provide for the prevention of
Preamble. smoking by youthful persons in Cochin: it is
hereby enacted as follows:—

1. (1) This Regulation shall be called "The Prevention
Short title. of Juvenile Smoking Regulation".

(2) It shall extend to the whole of Cochin; and it shall
Extent and com- come into force in such areas and from such
mencement. date as may be notified by the Government
in the Cochin Government Gazette in this
behalf.

Note.—The Regulation is now in force throughout the State.

Diwan's Notification No. 47, dated 6th Makaram 1102, page 187.

2. In this Regulation unless there is something repugnant
Interpretation. in the subject or context—

"Tobacco" shall mean tobacco cut or uncut and includes
Tobacco. any preparation or mixture of tobacco with
other substances for the purpose of smoking
or chewing or taking in as snuff.

"Teacher of an educational institution" shall mean a mem-
Teacher of an edu- ber of the educational service and includes
cational institution. a member of the inspecting staff for the
inspection of schools.

3. If any person sells to a person actually and by appear-
Penalty on selling tobacco to youthful persons. ance under the age of sixteen years, except
on the written order of the parent, guardian
or employer of such last named person, any
tobacco, he shall be liable on conviction
before a Magistrate, in the case of a first conviction, to a fine

not exceeding Rs. 20 and in the case of a second conviction to a fine not exceeding Rs. 50 and in the case of a third and every subsequent conviction, to a fine not exceeding Rs. 100.

4. It shall be the duty of a Police officer or an officer of the Excise department, or a teacher within the premises of the institution to which he belongs, to seize any tobacco in the possession of any person apparently under the age of sixteen whom he finds smoking, or chewing or taking in as snuff, tobacco in any street or public place.

5. (1) The person from whom they were seized shall, if he is not a pupil of a public school, be forthwith taken to the nearest Police station, and the officer in charge of such Police station, shall take down the name and address of the person's parent or guardian and at once set him free. If the person from whom they were seized is a pupil of a public school, he shall forthwith be taken to the Headmaster of the school.

(2) (a) The articles seized under the last preceding section shall be forthwith taken to the nearest Police station and shall be liable to confiscation.

(b) The Government may, from time to time, make rules to regulate the disposal of such articles and such rules shall be duly published in the Cochin Government Gazette and shall thereupon have the force of law.

6. The officer in charge of the said Police station shall then send a notice of such seizure to the parent or guardian and to the Headmaster of the school.

7. If a person who has once been set free under section 5 is again apprehended after a lapse of three months from the date of issue of any notice under the last preceding section, he may be sent in custody before the nearest Magistrate, as soon as possible, unless an undertaking in writing is given by the parent or guardian or some other respectable person to produce him whenever required, in which case he shall be forthwith released.

8. When a person under sixteen years of age is produced before a Magistrate under the last preceding section, such Magistrate may either discharge him with a warning or inflict on

him a fine not exceeding one rupee or order him to receive six stripes in the way of school discipline:

Provided that no imprisonment shall be awarded in default of payment of fine.

9. Any sentence of whipping passed under this Regulation shall be administered privately in the presence of the Magistrate.

Whipping.

**NOTIFICATIONS—REGULATION
II of 1096.**

Diwan's Notification No. 47, dated 6th Makaram 1102.

(Published on page 152 of the Cochin Government Gazette,
dated 9th Makaram 1102, Part I.)

It is hereby notified that Regulation II of 1096, a Regulation to provide for the prevention of
Section 1. Juvenile smoking, will be brought into
force throughout Cochin with effect from
1st of Meenam 1102.

PART V

THE COCHIN SALT REGULATION
V OF 1083

(As amended by Regulation II of 1106)

Passed by His Highness the Raja

*24th day of Karkadagam 1083.*on the 8th day of August 1909.

Whereas it is expedient to enact a law relating to the Salt Revenue; it is hereby enacted as follows:—

Preamble.

1. This Regulation shall be called "The Cochin Salt Regulation", and it shall come into force from the 1st day of Chingam 1084.

Short title and commencement.

2. (i) Section 38 of Regulation III of 1010, and section 1 of Regulation I of 1053, so far as they relate to salt, are hereby repealed.

Repeal of enactments.

(ii) All licenses granted, orders, rules and appointments made, notifications published, and powers conferred under the enactments, hereby repealed shall, so far as they are consistent herewith, be deemed to have been respectively granted, made, published, and conferred under this Regulation.

Saving of powers.

3. In this Regulation, unless there is something repugnant in the subject or context—

Interpretation clause.

(a) "Salt Revenue" means revenue derived or derivable from any price, duty, fee, tax, fine, confiscation or payment imposed or ordered under the provisions of this Regulation, or of any other law for the time being in force relating to salt.

Salt Revenue.

(b) "Salt" means chloride of sodium and includes swamp salt, spontaneous salt, and salt and saline solutions made or produced from any saline substance or from salt earth.

Salt.

(c) "Saline substance" means any substance naturally containing salt.

Saline substance.

- (d) "Salt earth" means earth containing salt.
Salt earth.
- (e) "Saltpetre" means nitrate of potash, and, in any local areas, which may be defined in this behalf from time to time by the Diwan by Notification, shall include any or all kinds of carbonates, nitrates or sulphates of soda and potash specified in such notification.
Saltpetre.
- (f) "Manufacture" includes excavation, collection, removal, preparation, steeping, evaporation, boiling or any one or more of those processes; and also the separation of salt from any saline substance or from saltpetre.
Manufacture.
- (g) "Inspector" means an officer in charge of a [Circle]^a and includes any officer who may be specially invested by the Diwan with the powers of an Inspector under this Regulation.
Inspector.
- (h) "Salt work" means and includes all places used or intended to be used for the storage or keeping of salt.
Salt work.
- (i) "Contraband salt" means salt, saline substances, salt earth or saltpetre manufactured without license or dealt with by any person in contravention of any enactment for the time being in force and salt imported from foreign territory except for the use and without the license of the Sirkar or removed from any salt work in contravention of this Regulation or of any rules made hereunder;
Contraband salt.

but it shall not include salt earth which has been merely excavated or collected, unless such salt earth is found within the limits of any local area wherein such salt earth is declared by a notification of the Diwan to be contraband salt, nor shall it include sea water.

Note.—"Salt earth" is "contraband salt" throughout the State except in the taluks of Talappalli and Chittur.

Diwan's Notification No. I, dated 7th Makaram 1084, page 202.

- (j) "Maund" means a maund of 82 2/7 lbs. avoirdupois weight.
Maund.
- (k) "Place" includes a house, building, shop, tent or vessel.
Place.

[a—] Substituted by Regulation II of 1106 for the word "Taluk".

CHAPTER II.

Establishment and Control.

4. The Diwan may, from time to time, by notification applicable to any Taluk or other local area in which this Regulation is in force,

(a) appoint an officer who shall be styled the ^a[Commissioner of Excise],^a and who shall, subject to the general control of the Diwan, have charge of the administration of the Salt Department or of the collection of the salt revenue, or of both;

The Diwan may appoint an officer to control the administration of the Salt department.

Note.—The Commissioner of Excise has been appointed to have charge of the administration of the Salt department and of the control of salt revenue.

Diwan's Notification No. 24, dated 6th Chingam 1107, page 202.

(b) appoint any person other than the ^a[Commissioner of Excise]^a to exercise all or any of the powers and to perform all or any of the duties of the ^a[Commissioner of Excise]^a subject to the control of the Diwan;

May appoint any person other than the ^a[Commissioner]^a to perform all or any of his duties.

(c) withdraw from the ^a[Commissioner]^a or other officer appointed under clause (a) or clause (b) any or all of his powers in respect of the salt revenue;

May withdraw the powers of the ^a[Commissioner]^a or other officer appointed under clause (a) or clause (b).

(d) appoint officers to perform the acts and duties required by this Regulation;

May appoint officers to take action under the Regulation.

(e) appoint subordinate officers of such classes and with such designations, powers and duties under this Regulation as the Diwan may think fit;

And subordinate officers.

(f) order that all or any of the powers and duties assigned to any officers under clauses (d) and (e) of this section shall be exercised and performed by any Sirkar officer or any other person.

May appoint any Sirkar officer or other person to act as above.

[~~a~~—~~a~~] substituted by Regulation II of 1106 for the words "Superintendent of Salt Revenue" and "Superintendent."

CHAPTER III.

Of the manufacture and removal of salt, etc.

5. No person shall manufacture salt, or manufacture or refine saltpetre in any part of the Cochin State without a license granted by the Diwan and except in such places and in such manner as may be prescribed by the Diwan from time to time.

Manufacture without license illegal.

6. No salt shall be removed from any salt work except on account of the Sirkar or in such manner and under such conditions as may be prescribed by the Diwan from time to time.

Removal of salt from salt work without permission illegal.

Note.—For rules issued under this section, vide Diwan's Notification No. VII, dated 7th Makaram 1084, pages 202—204.

CHAPTER IV.

Of the powers of Public Officers for the detection and punishment of offences.

7. Any Magistrate, on information given that contraband salt is manufactured, sold or kept in any place within his jurisdiction, may issue a warrant to search for such salt. Before issuing such warrant the Magistrate shall examine the informant on oath or affirmation and the examination shall be reduced to writing and be signed by the informant and by the Magistrate.

Magistrate may issue search warrant on information.

8. Whenever any officer of the Salt, Police, Land Revenue, Abkari or Customs Department, empowered by the Diwan in this behalf, has reason to believe that contraband salt is being manufactured, sold or kept in any place and that the delay in obtaining a search warrant will prevent the discovery thereof, such officer shall first record in writing his reasons for such belief and shall also record (so far as may be practicable)—

(a) the name, residence, and calling of the informant (if any);

(b) the locality and description of the place in which and the name of the person for or by whom, the contraband salt is manufactured, sold or kept; and

(c) the supposed quantity and description of the contraband salt with the grounds for believing the same to be contraband; and may then at any time by day or night enter and

search any such place and may seize and carry away all contraband salt and all things liable to confiscation under this Regulation which he may find, and may destroy any works constructed in such places for the manufacture of salt or to cause or assist the spontaneous generation of salt; and may also arrest any person concerned in the manufacture, sale, or keeping of such contraband salt or in dealing therewith.

Any person arrested under this section shall be admitted to bail by the officer conducting the search if sufficient bail be tendered for the appearance of such person before the Inspector.

Note.—(1) All Officers of the Excise department not below the rank of Sub-Inspectors and all Police officers of and above the rank of Inspectors have been authorised to exercise powers under this section.

Diwan's Notification No. 15, dated 6th Chingam 1107, page 204.

(2) Vide Note (1) to section 31 of the Abkari Regulation, page 22.

(3) Vide note 2 to section 31 of the Abkari Regulation, page 22.

(4) In Criminal Appeal No. 702 of 1895, the Madras High Court held that where the officer conducting the search committed an irregularity by not obtaining a warrant from a Magistrate when he had time to do so before searching, an escape from custody was not an offence under the Indian Penal Code. (Madras Salt Manual).

9. Any officer of the Salt, Police, Land Revenue, Abkari or Customs Department may arrest without

When offenders may be arrested, and anything liable to confiscation seized without warrant.

out warrant in any public thoroughfare or open place other than a dwelling place any person found committing an offence under this Regulation, and in any such thoroughfare or open place may seize and detain anything which he has reason to believe to be liable to confiscation under this Regulation, and may search any person, vessel, vehicle, animal, package, or covering, upon whom or in or upon which he may have reasonable cause to suspect any such thing to be.

10. Any person who may be accused or reasonably suspected of committing an offence under this

Person refusing to give name or residence or giving false ones may be arrested.

Regulation and who, on demand of any officer of the Salt, Police, Land Revenue, Abkari or Customs Department or of any other person duly empowered, refuses to give his name and residence, or who gives a name or residence which such officer or person has reason to believe to be false,

may be arrested by such officer or person in order that his name and residence may be ascertained.

11. All searches under this Regulation shall be made in accordance with the provisions of the Criminal Procedure Code, so far as the same are consistent herewith.

Procedure in case of search.

Note.—Vide Note to section 36 of the Abkari Regulation, Part I, page 24.

12. Whenever any search, arrest or seizure is made under section 8, 9 or 10, the officer making it shall, within 24 hours, make a full report of the particulars of such search, arrest or seizure to his immediate official superior.

Report of search or seizure.

13. Whenever any person is arrested under the provisions of this Chapter and has not been admitted to bail under section 8, the person arresting him shall forthwith forward him to the ^a[Inspector of the Circle]^a in which the arrest was made, or, if such Inspector be not within a distance of ten miles from the place at which such arrest took place, to the nearest Police Station with a report of the circumstances under which such arrest was made.

Persons arrested how to be dealt with.

14. On any such person being brought to a Police Station as aforesaid, the officer in charge thereof shall admit him to bail to appear when summoned before the ^a[Inspector of the Circle]^a within the limits of which the offence with which he is charged is suspected to have been committed, and in default of bail shall forward him in custody to the Inspector.

Procedure by Police Station officer.

Note.—Vide Note (2) to section 40 of the Abkari Regulation, Part I, page 26.

15. Whenever any person charged with having committed an offence under this Regulation is brought before an Inspector or appears before him on bail, such Inspector shall, after such inquiry as he may deem fit, either release him or admit him to bail to appear before the Magistrate having jurisdiction or in default of bail forward him in custody to such Magistrate:

Procedure by Inspector.

Provided that no person shall be released before the records of enquiry have been forwarded to the ^a[Commissioner]^a and his orders first obtained, and that the Inspector may accept

[a—a] Substituted by Regulation II of 1106 for the words "Inspector of the Taluk".

[b—b] Substituted by Regulation II of 1106 for the word "Superintendent".

bail pending the receipt of the order of the ^a[Commissioner]^a. It is competent to the ^a[Commissioner]^a to return the records to the Inspector with instructions to put in a charge sheet if he considers that the release proposed by the Inspector is wrong.

The ^a[Commissioner]^a may, for reasons to be recorded in writing, stay proceedings in any case pending enquiry before the Inspector in which he may consider it necessary to do so and may thereafter dispose of the case in such manner as he may think fit. In such cases the Inspector may accept bail pending the orders of the ^a[Commissioner]^a.

16. Before any person is released on bail, a bond in sufficient but not excessive sum of money as the officer admitting him to bail thinks proper shall be executed by such person and by one or more sureties conditioned that such person shall attend in accordance with the terms of the bond and shall continue to attend until otherwise directed by the Inspector before whom he was bailed to attend or the Magistrate as the case may be:

Provided that the officer admitting any such person to bail may dispense with the requirement of a surety or sureties to the bond executed by such person.

17. Whenever, by reason of default of appearance of a person bailed to appear before an Inspector, such Inspector is of opinion that proceedings should be had to compel payment of the penalty mentioned in the bond, he shall forward it to the Magistrate having jurisdiction to try the offence of which the person bailed was accused, and the Magistrate shall proceed to compel payment of the penalty in the manner provided by the Code of Criminal Procedure for the recovery of penalties in the like case of default of appearance by a person bailed to appear before his Court.

Note.—Vide note (1) to section 43 of the Abkari Regulation, Part I, page 27.

18. Any Inspector may, after recording his reasons in writing, summon any person to appear before him whom he has reason to suspect of having committed an offence under this

[a—a] Substituted by Regulation II of 1106 for the word "Superintendent."

Regulation. On such person appearing before such Inspector, he shall be dealt with under section 15.

Note.—A person summoned by the Inspector under this section is legally bound to appear before the Inspector, and his failure to obey the summons will render him liable to a prosecution under the Penal Code. A Magistrate acquitted a person who was so prosecuted on the ground that whereas section 61 of the Salt Act (corresponding to section 21 of this Regulation) enjoins on persons summoned under section 59 (section 19 of this Regulation) the legal obligation to attend as required, there is no section in the Act which similarly requires a person summoned under section 53 (section 18 of this Regulation) so to attend. On an appeal being instituted against the acquittal, the Madras High Court ruled in Criminal Appeal No. 441 of 1896 that the fact that the Legislature empowers the Inspector to summon a person to appear before him, by necessary implication imposes on the person so summoned the obligation to obey the summons unless any lawful reason exists for not doing so, and that to hold otherwise would involve a mere absurdity. (Madras Salt Manual).

19. Any officer of the Salt Department duly empowered by the Diwan may summon any person to appear before himself to give evidence in any investigation relating to the salt revenue or to an offence under this Regulation or to produce any document relevant thereto which may be in his possession or under his control.

Provided that no person shall be summoned to appear at a greater distance from his usual place of residence than the Diwan may from time to time by notification direct.

Note.—All officers of the Excise Department not below the rank of Inspectors are authorised under this section; but no person should be summoned to appear at a greater distance than 40 miles from the usual place of residence of such person.

Diwan's Notification No. 45, dated 6th Chingam 1107, pages 204-205.

20. Summonses shall be in writing, shall require the person summoned to appear at a stated time and place and shall be signed by the officer issuing them, service thereof being made in accordance with the provisions of the Code of Criminal Procedure. Summonses under section 19 shall state whether the person summoned is required to give evidence or to produce a document, or both.

21. Persons summoned under section 19 shall attend as required and shall answer all questions relating to such investigation put to them by such officer. Such answers shall be reduced into writing, and shall be signed by such officer.

Examination of witnesses summoned by Salt officers.

Such officer may proceed to the residence of any person who from sickness or other infirmity may be unable to attend before him, or whom by reason of rank or sex it may not be proper to summon and may there examine him instead of summoning him to appear; and the provisions of the foregoing part of this section shall apply in such case.

When attendance to be dispensed with, and procedure in such cases.

22. Any person summoned merely to produce a document shall be deemed to have complied with the summons if he cause such document to be produced, instead of attending personally to produce the same.

Persons summoned to produce documents may send them.

23. Whenever an Inspector forwards in custody any person accused of an offence under this Regulation to the Magistrate having jurisdiction or admits any such person to bail to appear before such Magistrate, such Inspector shall also forward to such Magistrate a report setting forth the name of the accused person, the nature of the offence with which he is charged, and the names of the persons who appear to be acquainted with the circumstances of the case; and shall send to such Magistrate any article or samples which it may be necessary to produce before him. Upon the receipt of such report, the Magistrate shall inquire into such offence and try the person accused thereof in like manner as if complaint had been made before him as prescribed in the Code of Criminal Procedure.

Report of Inspector gives jurisdiction to a competent Magistrate

24. Such Inspector shall exercise all the powers conferred by the Code of Criminal Procedure on an officer in charge of a Police Station in respect to causing the appearance before such Magistrate of such persons as he may consider necessary to be examined by the

Magistrate.

25. No person accused or suspected of having committed an offence under this Regulation shall be detained in custody for a longer period than under all the circumstances of the case is reasonable; and such period shall not, in the absence of the special order of a Magistrate, exceed twenty-four hours exclusive of the time necessary for the journey of such

Accused not to be detained in custody for a longer period than twenty-four hours without special authority.

person to the place where the Inspector may be and from thence to the Magistrate having jurisdiction.

26. All officers in charge of Police Stations shall take charge and keep in safe custody, pending the orders of the Magistrate or of an Inspector, all things seized under this Regulation which may be delivered to them; and shall allow any officer of the Salt Department who may accompany such things to the Police Station or who may be deputed for the purpose by his superior officer to affix his seal to such things or to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer in charge of the Police Station.

Police to take charge of articles seized.

Note.—All articles enumerated in section 36 as liable to confiscation are liable to seizure and the Police are bound under this section to take charge of, and keep in safe custody, all articles seized under the Regulation.

27. All officers of the Salt, Police, Land Revenue, Abkari and Customs Departments shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Regulation.

Officers of Salt and other departments to assist each other.

28. All officers of the Police, Land Revenue, Abkari and Customs Departments shall be bound to give immediate information to an officer of the Salt Department, and every officer of the Salt Department shall be bound to give immediate information either to his official superior or to an Inspector of all breaches of any of the provisions of this Regulation which may come to his knowledge; and all such officers shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe are about or likely to be committed.

Officers of Police and other departments bound to report offences against Regulation.

29. All land-holders, proprietors, tenants, under-tenants and cultivators, or other persons who own or hold land on which there shall be any manufacture of contraband salt shall, in the absence of reasonable excuse, be bound to give notice of the same to a Magistrate or to an officer of the Salt, Police, Land Revenue, Abkari and

Land holders and others bound to report manufacture of contraband salt.

Customs Departments, immediately the same shall come to their knowledge.

30. At the conclusion of any inquiry into or trial of an offence under this Regulation, the Court may order the confiscation of anything liable to confiscation under this Regulation in connection with such offence. Whenever confiscation is so ordered, the Court may give the owner of such thing an option to pay in lieu of confiscation, such sum of money as the Court may think fit.

By whom confiscations may be adjudged, etc.

In any other case when anything liable to confiscation under this Regulation has been seized, any officer appointed by the Diwan may, subject to such rules as the Diwan may prescribe, order the confiscation thereof.

Note.—(1) For the rules framed by the Diwan for the confiscation and disposal of confiscated articles under the Regulation, vide Diwan's Notification No. V, dated 7th Makaram 1084, pages 205-207.

(2) By rule (1) of the above rules, the Commissioner of Excise has been empowered to confiscate articles seized when the owner of such articles is not known or cannot be found or has been released under section 15 of the Regulation.

31. The Diwan may, by rule, provide in regard to things liable to be seized under this Regulation—

Disposal of things seized.

(a) that the owner or person having the charge of any animal seized and detained shall provide from day to day for its keep while detained, and that if he omits to do so, such animal may be sold by public auction and the expenses (if any) incurred on account of it, defrayed from the proceeds of the sale;

(b) that when anything is seized and an order for its release is subsequently passed, and the owner does not, within a period to be fixed by such rule, appear to claim such thing and tender the duties, penalties, and charges (if any) due in respect thereof, it may be sold by public auction, and such duties, penalties, and charges be defrayed from the proceeds of the sale;

(c) that the surplus proceeds of a sale under clause (a) or clause (b) of this section shall, if not claimed by the owner of the thing seized within a period to be fixed by such rule, be forfeited to Government.

Note.—The rules issued under this section are contained in Diwan's Notification No. V, dated 7th Makaram 1084, pages 205-207.

CHAPTER V.

Penalties.

Penalties for removal of salt without or in excess of permits, etc.

32. Any person who—

(a) removes any salt from any salt work in contravention of the rules framed by the Diwan under section 6 of this Regulation; or

(b) except for agricultural or building purposes, excavates, collects or possesses salt earth in any local area where it is contraband salt; or

(c) manufactures contraband salt in any other way than by excavating or collecting salt earth; or

(d) purchases, obtains, possesses, or sells contraband salt other than salt earth knowing or having reason to believe it to be contraband; or

(e) manufactures or refines saltpetre without license; or

(f) attempts to commit or within the meaning of the Cochin Penal Code abets the commission of any of the above acts, shall, on conviction, be punishable for every such offence with imprisonment for a term not exceeding six months or with fine not exceeding five hundred rupees, or with both.

33. Any officer of the Salt, Police, Land Revenue, Abkari or Customs Department, who enters for

Penalty for vexatious seizure or arrest by officer of Salt or other department.

the purpose of search any house, building, vessel or enclosed place, without reasonable cause to believe that contraband salt is manufactured, sold or kept therein; or who vexatiously and unnecessarily seizes any article on the pretence of seizing or searching for contraband salt, or who vexatiously and unnecessarily detains, searches or arrests any person or stops or detains any vehicles or vessels in transit, or who in any other way vexatiously exceeds his lawful powers shall, on conviction, be punishable with fine which may extend to five hundred rupees or with imprisonment for a term which may extend to six months or with both.

34. Any Salt or other officer exercising powers under this Regulation or any other person who vexatiously and unnecessarily delays forwarding to the Inspector or to the officer in charge of the nearest Police Station as required by section 13 of this Regulation, any person arrested or any article seized under this Regulation, shall be punished with fine which may extend to two hundred rupees.

Penalty for vexatious delay by officer of Salt or other department.

35. Any Salt officer who, without lawful excuse, shall cease or refuse to perform or shall withdraw himself from the duties of his office, unless expressly allowed to do so in writing by the ^a[Commissioner]^a or unless he shall have given to his superior officer two months' previous notice in writing of his intention to do so; or who shall offer any unwarrantable violence to any person in his custody;

Penalty for Salt officer refusing to do duty or using violence to person in his custody.

shall, on conviction, be punishable with fine which may extend to six months' pay or with imprisonment which may extend to three months, or with both.

36. All contraband salt, all salt, saltpetre, saline substances or salt earth in regard to which any offence relating to salt may be proved to have been committed;

What things liable to confiscation.

all vessels, vehicles, materials, implements, utensils, animals, packages and coverings employed in the manufacture, purchase, sale, keeping, concealment or conveyance thereof, or in otherwise dealing therewith;

shall be liable to confiscation.

CHAPTER VI.

General Provisions.

37. All Rules and Notifications issued under this Regulation shall be made and issued by publication in three successive issues of the Cochin Government Gazette. All such rules and notifications shall thereupon have the force of law and be read as part of this Regulation and may in like manner be varied, suspended or annulled.

Rules and Notifications how to be published.

38. All notifications and orders conferring powers, or imposing duties under this Regulation may refer to persons by name or by office or to classes of officials generally by their official titles.

Mode of conferring powers, etc.

[a—a] Substituted by Regulation 11 of 1106 for the word "Superintendent",

39. All contraband salt found in any house, building or enclosed place, shall be presumed, until the contrary is proved, to be in the possession of the occupier of such house, building or place.

40. The Diwan may, from time to time, make rules for Power to make rules. regulating:—

- (a) the importation of salt by sea or land;
- (b) the grant of batta to witnesses and of compensation for loss of time to persons released by an Inspector on the ground that they have been improperly arrested, and to persons charged before a Magistrate with offences under this Regulation and acquitted;
- (c) the disposal of things seized and confiscated; and
- (d) generally for the carrying out of the provisions herein contained.

Note.—For rules under the several clauses of this section, vide the following notifications.—

Clause (a).—Diwan's Notification No. VII, dated 7th Makaram 1084, pages 202-204.

Clause (b).—Diwan's Notification No. VI, dated 7th Makaram 1084, pages 207-208.

Clause (c).—Diwan's Notification No. V, dated 7th Makaram 1084, pages 205-207.

41. An appeal shall lie from all proceedings and orders of officers appointed under this Regulation to their respective immediate superiors.

Appeal against orders.

42. No action shall lie against the Government or against any officer in respect of any order passed or act *bona fide* done or ordered to be done under this Regulation. No suit or prosecution shall be instituted for anything done or ordered to be done under this Regulation after the expiration of six months from the accrual of the cause of action or from the date of the act or order complained of.

Limitation of suit or prosecution for anything done or ordered to be done under this Regulation.

43. Any person who is guilty of any act or omission in contravention of any rules issued, or of any license granted, under this Regulation shall, on conviction, be punishable with fine which may extend to two hundred rupees.

Penalty for act or intentional omission in contravention of rules.

44. All sums recoverable under this Regulation or in any way due to Government on account of the salt revenue may be deducted by the Recovery of sums due to Government. ^a[Commissioner]^a from any money owing to the person from whom such sums may be recoverable or due which may be in the hands of the ^a[Commissioner]^a or under his disposal or control, or may be recovered by the ^a[Commissioner]^a by attachment and sale of salt belonging to such person and remaining within the limits of a factory. If not so recovered, such sum may be recovered by the Diwan Peishkar on application from the ^a[Commissioner]^a as if they were arrears of land revenue.

NOTIFICATIONS—SALT REGULATION.

1. *Diwan's Notification No. I, dated 7th Makaram 1084.*

(Published on page 321 of the Cochin Government Gazette, dated 11th Makaram 1084, Part I.)

Under section 3(i) of the Cochin Salt Regulation, V of 1083, the Diwan is pleased to hereby declare "salt earth" to be "contraband salt" throughout the State excepting in the Taluks of Talappalli and Chittur.

2. *Diwan's Notification No. 14, dated 6th Chingam 1107.*

(Published on page 6 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Under Section 4(a) of the Cochin Salt Regulation, V of 1083, and in supersession of the Diwan's Notification No. II, dated 7th Makaram 1084, Revenue Department, Separate Revenue, the Diwan is pleased to appoint the Commissioner of Excise to have the charge of the administration of the Salt department and of the collection of salt revenue.

3.* *Diwan's Notification No. VII, dated 7th Makaram 1084.*

(Published on pages 324—325 of the Cochin Government Gazette, dated 11th Makaram 1084, Part I.)

Under Sections 6 and 40 (a) of the Cochin Salt Regulation, V of 1083, the Diwan is pleased to make the following rules:—

1. No salt shall be removed from any "salt work" without

[a—^a] Substituted by Regulation II of 1106 for the word "Superintendent."

* As amended by Diwan's Notification No. 46, dated 6th Chingam 1107.

a permit issued by the officer in charge of such salt work, or without paying the duty and cost price thereof.

2. No salt shall be imported into the State except by or on behalf of Government, and where a contractor is employed he shall not be permitted to import any salt until he has first procured written authority from the Diwan to do so, and all such salt shall be brought into the State by such routes and in such manner and subsequently dealt with, as the Diwan may, from time to time, direct.

3. Before salt can be issued from the Malipuram Depot, an application in the printed form prescribed by the Commissioner of Excise signed by the purchaser or his authorised agent must be presented to the officer in charge of the depot together with the treasury officer's receipt for the amount of the prevailing duty and cost price of the salt in question.

4. When the weighment (and check weighment when ordered) and bagging of the salt is completed, the weighing officer will fill up and sign the permit, and will then allow the removal of the salt. Should the officer in charge of the depot not be able to conduct the weighment himself, he may depute his Assistant for the purpose. But in this case the permit must be countersigned by him before the removal of the salt.

5. The permit must be produced before the officer in charge of the depot guard who will check the number of bags with the entries in the permit, enter particulars in the register maintained by him, and then allow the consignment to be finally removed. Any irregularities that he may discover should be at once brought to the notice of the officer in charge of the depot, and a written report regarding same should also be forwarded the same day to the Commissioner of Excise.

6. The minimum quantity of salt that may be at one time removed from the Malipuram Depot is 10 maunds, each maund being equal to 82 $\frac{2}{7}$ lbs. (Avoirdupois).

7. Purchasers of salt must produce their own bags and must meet all charges in connection with the stitching of bags and the removal of consignments after weighment.

8. Only the Government weighing machines will be permitted to be used for weighment, and purchasers of salt are at liberty to require that the weights be tested with the standard test weights before issues begin.

9. Except by consent of applicants, removals shall be in the order of application.

10. In regard to the removal of salt from Government Bankshalls, purchasers must present an application as prescribed in rule 3 *supra* and must, together with the same, pay to the officer in charge the amount of duty and cost price. On completion of weighment, the necessary permit will be prepared and the removal of salt then permitted. When making issue of salt from Bankshalls to Palaces, the same procedure should be adopted; except that only the cost price shall be collected, the excise value being credited to the departmental accounts and debited to the head "Palace—Excise value of salt supplied."

11. In the matter of issues of salt from the Malipuram Depot for sale in Bankshalls, on the Commissioner receiving a requisition, he will issue an order in printed form to the officer in charge of the depot and at the same time intimate the fact to the Bankshall officer making the requisition. The latter will then present the intimation at the depot and produce the requisite number of empty gunnies when salt will be issued.

12. In issuing salt to Bankshalls, the same rules as are prescribed above for weighment, etc., shall be strictly followed.

4. *Diwan's Notification No 15, dated 6th Chingam 1107.*

(Published on page 6 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Section 8. Under section 8 of the Cochin Salt Regulation, V of 1083, and in supersession of the Diwan's Notification No. III, dated 7th Makaram 1084, Revenue Department, Separate Revenue, the Diwan is pleased to empower all officers of the Excise department not below the rank of Sub-Inspectors and also all Police officers of and above the rank of Inspectors to make searches without warrant and to exercise such other powers as are conferred by the said section.

5. *Diwan's Notification No. 45, dated 6th Chingam 1107.*

(Published on page 85 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Section 19. Under section 19 of the Cochin Salt Regulation, V of 1083, as subsequently amended and in supersession of the Diwan's Notification No. IV, dated 7th Makaram 1084, Revenue Department (Separate Revenue), the Diwan is pleased to empower all

officers of the Excise department not below the rank of Inspector to summon persons to appear before themselves to give evidence or produce documents in investigations relating to the salt revenue or offences under the Regulation, provided that no person shall be summoned to appear at a greater distance than 40 miles from the usual place of residence of such person.

6. Diwan's Notification No. V, dated 7th Makaram 1084.

(Published on pages 322—323 of the Cochin Government Gazette, dated 11th Makaram 1084, Part I.)

In exercise of the powers conferred on him by sections 30, 31 and 40 (c) of the Cochin Salt Regulation, V of 1083, the Diwan is pleased to prescribe the following rules for the confiscation and for the disposal of articles confiscated under the said Regulation and of the proceeds thereof:—

1. When any article liable to confiscation under the Regulation has been seized and the offender or the owner of such article, as the case may be, is not known or cannot be found, or has been released under section 15 of the Regulation, the Commissioner of Excise shall have power to confiscate such article.

2. No article seized or detained under the Regulation shall be released otherwise than by order of the court trying the case with which it is concerned or by order of the Commissioner in the circumstances stated in the preceding rule if he does not think confiscation desirable.

3. If the release of anything seized or detained is so ordered, it shall at once be given up to the owner or his agent.

4. Should no one appear to receive the property released the person in charge thereof shall do his best to give notice to the owner of the order of release and shall cause a notice thereof to be posted in the village where the seizure of the thing was effected, in the Taluk Cutchery and in the nearest Police Station to such village.

5. If, within two calendar months from the date of the said notice, no person entitled to receive the property claim it and pay all charges incurred on its custody, and keep after the date on which the order for its release was notified as hereinbefore directed it shall be sold, the amount of all charges so incurred shall be credited to Government, and the net proceeds shall be placed in deposit.

* As amended by Diwan's Notification No. 46, dated 6th Chingam 1207.

6. If, after a further period of two calendar months, no person shall have appeared to receive the sum so placed, it shall be forfeited to the Government.

7. If the owner or person in charge of any animal seized and detained fails to provide from day to day for its upkeep while detained, it may be sold by public auction, and any expense which may have been incurred on account of it shall be defrayed from the proceeds of the sale.

8. The net proceeds of such sale, after defraying all expenses incurred, shall be placed in deposit and dealt with in accordance with rule 6.

9. When orders are received from competent authority for confiscation of anything seized or detained under the Regulation or under these rules, such property shall with all convenient despatch be sold or destroyed as the officer ordering the confiscation may direct, provided that when the property confiscated consists of contraband salt fit for consumption it shall be competent to such officer to direct that it be added to the Government stock at any salt factory or be sold in the ordinary way.

10. When the officer ordering a confiscation under these rules shall be of opinion that confiscation is an unduly severe penalty with reference to the nature of the case or to the means of the owner of the property ordered to be confiscated, it shall be lawful for him to offer the owner of such property the option of paying such moderate fine as he may consider equitable. If the owner of such property shall accept such option, he shall be required forthwith to pay such sum as may already have been expended on the safe custody and keep of the property and to deposit such further sum as may appear likely to be required for such purpose until the payment of such fine. Ten days shall be allowed for the payment of such fine within which period, if the fine be paid the property shall at once be given up to the owner together with such part of the sum so deposited as may remain unexpended on such purpose. If the fine be not paid within the said period of ten days, the order of confiscation shall be and remain of full effect in the same way as if no option of payment of a fine had been offered. There shall be no appeal against any order passed under this rule.

11. No sale of any perishable article ordered to be confiscated shall be postponed on account of the preferring of an appeal against the order of confiscation. The sale of any animal or other non-perishable thing ordered to be confiscated shall not

be postponed on such account unless the owner or his agent shall deposit with the officer ordering the confiscation such sum as such officer may consider sufficient for the keep or safe custody of such animal or other thing pending the result of such appeal. If the result of such appeal be that the order for confiscation is reversed, the owner shall be entitled to receive back the purchase money of the perishable article and in the case of non-perishable article or animal, out of the sum deposited, only so much as may not have been expended on the keep or safe custody of such animal or other thing.

12. If any order that any article be confiscated is reversed on appeal, such article, if it has not been sold before such reversal comes to the knowledge of the officer in charge thereof, or the sale proceeds of the article if it has been sold, shall be dealt with under rules 3 to 8.

13. The sale proceeds of all articles sold under these rules shall be paid into the nearest Government treasury without delay.

7. Diwan's Notification No. VI, dated 7th Makaram 1084.

(Published on pages 323-324 of the Cochin Government Gazette, dated 11th Makaram 1084, Part I.)

Under section 40 (b) of the Cochin Salt Regulation, V of 1083, the Diwan is pleased to prescribe the following rules for the grant of batta to witnesses, and of compensation for loss of time to persons released by Inspectors under section 15 of the Regulation on the ground that they have been improperly arrested, and to persons charged before Magistrates with offences under the Regulation and acquitted:—

1. For the purpose of these rules, the persons summoned shall be divided into three classes, and the Inspector or Magistrate by whom they may have been summoned as witnesses, or released, or acquitted, shall fix the class of each such person so summoned, or released or acquitted, with due regard to his station in life.

2. Persons summoned as witnesses by Inspectors, persons brought before Inspectors, on suspicion of having committed offences under the Regulation and released by them under section 15 of the said Regulation on the ground that they have been improperly arrested and persons charged with such offences before Magistrates and acquitted, shall be paid travelling expenses

*As amended by Diwan's Notification No. 46, dated 6th Chingam 1107.

and compensation for loss of time at the following rates by the Inspector or the Magistrate, as the case may be —

Class.	Batta per diem not to exceed.	Travelling expenses not to exceed.	
		By Road or by canal	By Rail
I Class	1 Rupee	4 annas per mile	I Class fare
II Class	6 annas	2 annas do	II do
III Class	4 annas	1 anna do	III do

3. The distance for which mileage, and the number of days for which compensation should be allowed, shall be determined by the Inspector or Magistrate making the payments in each case but payments made by Inspectors should receive the formal sanction of the Commissioner of Excise.

PART VI

THE COCHIN PORTS REGULATION

II OF 1082

Passed by His Highness the Raja

29th day of Vrischigam 1082.

on the

14th day of December 1906.

Whereas it is expedient to make certain provisions relating to the landing of goods at the Ports in Cochin; It is hereby enacted as follows:—

Preamble.

This Regulation may be called the Cochin Ports Regulation, and shall come into force on 1st day of Makaram 1082.

Short title and commencement.

2. Regulation IV of 1075 is hereby repealed.

Repeal.

3. Unless there is something repugnant in the subject or context:

Definition.

(a) 'Chief Port Officer' denotes the officer appointed by the Diwan with the sanction of His Highness the Raja to exercise the powers conferred, and to perform the duties imposed, by this Regulation.

Chief Port Officer.

(b) 'Port Officer' includes every officer for the time being in charge of a port or duly authorised to perform all or any of the duties of an officer so in charge.

Port Officer.

(c) The term 'Port' means any port declared under section 5 to be a port for the shipping and landing of goods.

Port.

Note.—The Commissioner of Excise and the Deputy Superintendent of Sea Customs, Malipuram, have been appointed Ex-officio, Chief Port Officer and Ex-officio Port Officer respectively.

Diwan's Notification No. 47, dated 6th Chingam 1107, page 216.

4. The Diwan may, from time to time, make rules consistent with this Regulation, Power to frame rules.

- (a) prescribing and limiting the powers and duties of Officers of Ports;
- (b) regulating the delegation of duties by such officers; and
- (c) generally to carry out the provisions of this Regulation

5. The Diwan may, by Notification in the Sirkar Gazette, Declaration of Ports.

- (a) declare the places in the State which alone shall be ports for the shipping and landing of goods; and
- (b) declare the limits of such ports.

Note.—Malipuram has been declared a Port for the landing and shipping of goods and its limits have been fixed in Diwan's Notification No. Ni dated 20th Mithunam 1082, page 216.

6. Except with the previous sanction of the Diwan in writing, no one shall ship or land goods at any ports other than those declared under the last preceding section. Prohibition of shipping and landing goods at Ports not declared.

7. The master of any vessel shall, before entering the limits of any port, or, if he remains outside such limits within twenty-four hours after the vessel anchors deliver to the Port Officer, or other person duly authorised to receive the same, a manifest as hereinafter provided. Master to deliver manifest before entering ports.

8. Every manifest shall be signed by the master and shall specify all goods imported in such vessel showing separately all goods (if any) intended to be landed, transhipped or taken on to another port and all ships' stores intended for consumption in port or on the homeward voyage and shall contain such further particulars and be made out in such form as the Diwan may, from time to time, direct. Signature and contents of manifest.

9. No vessel arriving in any port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest together with an application for entry of such vessel inwards has been presented by the Master to the Port Office and an order has been given thereon for such entry. No vessel to break bulk before delivery of manifest and application for entry inwards.

10. The Master shall, if required to do so by the Port Officer at the time of presenting such application, deliver to the Port Officer the bill of lading or a copy thereof for every part of the cargo laden on board and any port clearance, cocket or other paper granted in respect of such vessel at the place from which she is stated to have come and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such Officer.

Master, if required, to deliver bill of lading or copy and to answer questions relating to vessel.

The Port Officer may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

Port Officer may refuse application if requisition not complied with.

11. Before the departure of any vessel entering a port, application for port-clearance shall be made by the Master at least twenty-four hours previously.

Master to take port clearance before departure.

12. The Master shall, at the time of applying for port-clearance, deliver to the Port Officer a manifest in duplicate in such form as may, from time to time, be prescribed by the Diwan, signed by such Master specifying all goods to be exported in the vessel and showing separately all goods and stores entered in the import-manifest and not landed or consumed on board or transhipped. The Master shall also answer such questions touching the departure and destination of the vessel as are put to him by the Port Officer.

Master on applying for port-clearance to deliver documents and answer questions.

13. The Port Officer may refuse port-clearance to any vessel, until—

Port Officer may refuse port clearance until provisions of last section complied with, etc.

(a) the provisions of the last preceding section are complied with; and

(b) all port dues and other charges and penalties due by such vessel or by the owner or Master thereof and all duties payable in respect of any goods shipped therein have been duly paid or their payment secured by such guarantee as such Port Officer directs.

14. Whoever in contravention of section 6 ships or lands goods or abets or attempts within the meaning of the Cochin Penal Code the landing or shipping of goods or knowingly permits or procures to be kept or concealed any goods shipped or landed or intended to be shipped or landed contrary to the provisions of this Regulation or brings into any bay, river, creek or arm of the sea any goods for the purpose of being so shipped or landed shall be liable to a penalty not exceeding five hundred rupees.

15. The Master of any vessel failing to deliver the manifest as provided in section 7 shall be liable to a penalty not exceeding one thousand rupees.

16. If any manifest delivered under section 7 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 8, or if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported, the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.

17. If bulk be broken in any vessel previous to the grant by the Port Officer of an order for entry inwards or a special pass permitting bulk to be broken, the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

18. If any goods entered in the import-manifest of a vessel are not found on board of the vessel, or if the quantity so found is short and if such deficiency is not accounted for to the satisfaction of the Chief Port Officer, the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.

19. If any bill of lading or copy thereof is false and the Master of the vessel is unable to satisfy the Chief Port Officer that he was not aware of the fact, or if any such bill has been altered with fraudulent intent or if the

goods mentioned in any such bill have not been *bona fide* shipped as shown therein, or if any such bill of lading of which a copy is delivered has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped, or if any part of the cargo has been staved, destroyed, or thrown over-board, or if any package has been opened and such part of the cargo and such package be not accounted for to the satisfaction of the Chief Port Officer, the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.

20. The penalties prescribed by this Regulation shall be adjudged by the Chief Port Officer provided that any Master deeming himself aggrieved by any such order imposing a penalty may, within three months from the date of such order, appeal to the Diwan.

Penalties to be adjudged by the Chief Port Officer and appeal to lie to the Diwan.

The Diwan may thereupon make such further enquiry and pass such order as he thinks fit confirming, altering or annulling the order appealed against, provided that no such order in appeal shall have the effect of subjecting any person to any greater penalty than has been adjudged against him by the Chief Port Officer.

21. When a penalty is adjudged against any person under the provisions of this Regulation and if such penalty be not paid, it shall be competent for the Chief Port Officer to levy the same by the sale of any goods of the said person which may be in the charge of any Sirkar officer, and if he is unable to realise the unpaid amount from such goods, he may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and the residence of such person and the amount of penalty unrecovered and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty had been a fine imposed by himself.

Enforcement of payment of penalty.

NOTIFICATIONS—PORTS REGULATION.

1. *Diwan's Notification No. 47, dated 6th Chingam 1107.*

(Published on page 86 of the Cochin Government Gazette, dated 6th Chingam 1107, Part I.)

Under section 3 of the Cochin Ports Regulation, II of 1082, Section 3. and with the sanction of His Highness the

Maharaja, the Diwan is pleased to appoint the Commissioner of Excise and the Deputy Superintendent of Sea Customs, Malipuram, the Ex-officio Chief Port Officer and Ex-Officio Port Officer of the State. This Notification supersedes Diwan's Notification No. Nil, dated 3rd Mithunam 1097, Separate Revenue Branch, published on page 683 of the Cochin Government Gazette dated 3rd Mithunam 1097, Part I.

2. Diwan's Notification No. Nil, dated 20th Mithunam 1082.

(Published on page 573 of the Cochin Government Gazette, dated 29th Mithunam 1082, Part I.)

In exercise of the powers conferred by section 5 of Regulation, II of 1082, the Diwan is pleased to declare Malipuram a port for the shipping and landing of goods and to fix the limits of the same as specified below:—

Section 5. One mile to the north and one mile to the south of the Flag Staff at Malipuram and within the limit of 50 yards from high water mark (spring tide).

The Cochin Port Rules.

** Diwan's Notification No. Nil, dated 8th Edavam 1079.*

(Published on pages 394 to 396 of the Cochin Government Gazette, dated 22nd Edavam 1079, Part I.)

With the sanction of His Highness the Raja, the following Port Rules are published in modification of the rules published on page 38 of the Cochin Government Gazette, dated 16th Kanni 1059.

1. All sea-going vessels entering and leaving the Port, between sunrise and sunset, shall fly their national flag, and when entering the Port, each vessel shall show her number.

2. Commanders of vessels arriving at the Port shall produce the ship's register, manifest of cargo, crew list and the last Port clearance to the Sea Custom authorities of the Sirkar. In the case of vessels landing cargo at the British Port of Cochin, the manifest of cargo should be delivered to the British Customs authorities together with the entry certificate granted by the Sirkar Customs authorities.

3. Port dues at the rate of 2 as. per ton shall be charged on all sea-going vessels other than native craft. Such dues shall not be charged oftener than once in 60 days.

* As amended by Diwan's Notification No. Nil, dated 19th Chingam 1083.

4. Port dues at the rate of 1 anna per ton shall be charged on all native craft, once in 30 days.

5. Vessels entering the Port and leaving it again within the space of seven days without discharging or taking in cargo or passengers shall be exempt from the payment of Port dues.

6. Port dues shall be charged on entry on the nett registered tonnage of the vessel.

7. In the above rules by the term "native craft" is meant, all ships or vessels, except steamers, of whatever rig or whatever tonnage, owned by British subjects or native Princes or States or their subjects, entitled to registry under Act X of 1841, employed only in coasting voyages between the Westernmost point of Sind and the Southernmost point of Burma, including the Island of Ceylon.

General Rules.

8. Every vessel when at anchor shall exhibit the light or lights as required by the Regulations for preventing collisions at sea.

9. No ballast or rubbish shall be thrown overboard in less than 9 fathoms of water nor is any to be discharged on the beach from which it would be liable to be washed into the Port.

10. No person without permission of the Sirkar authorities shall remove or carry away any rock, stones, gravel, sand or soil from any part of the shores of the Port.

Health arrangements.

11. Vessels entering Sirkar Waters from plague infected Ports shall hoist the Commercial Code flag Q and shall observe all the plague Regulations and rules required of vessels entering a Port in British India.

12. Vessels leaving Sirkar Waters shall observe all the plague Regulations and rules required of vessels leaving a Port in British India.

13. The Master of every vessel on board of which there is or has been during the previous twelve days, either among the passengers or crew any case of cholera, small-pox, measles, chicken-pox or other dangerous, infectious or contagious disease common in India, or in the case of a vessel not carrying a doctor any death from any cause, shall report such case or death to the Sirkar authorities.

14. If the vessel be at anchor within Port limits when such death occurs or such disease first breaks out, the Master of such vessel shall hoist a signal which shall be, during the day, flag L

of the Commercial Code at the main, and during the night, two white lights one above the other and 6 feet apart, at the fore.

15. If a death occurs on board a vessel before the vessel enters Port limits, the body shall be buried at sea, in not less than 9 fathoms of water in such manner as shall ensure its sinking at once and remaining below water.

16. If a death occurs during the day on board a vessel within Port limits, the ensign and house flag are to be immediately lowered half-mast and kept in such position from sunrise to sunset, as long as the body remains on board. If a death occurs between sunset and sunrise one red light is to be hoisted at the peak half-mast.

17. The Master of a vessel will cause the death of any person on board to be made known at once to the Sirkar authorities either by letter or otherwise and shall also forward a written report as soon as possible after the occurrence, in which all the circumstances attending the death are to be fully detailed.

18. Unless special permission of the Sirkar authorities is obtained to its internment on shore, a dead body shall be buried in the sea, outside the limits of the Port in not less than 9 fathoms of water in such a manner as shall ensure its sinking at once and remaining below water.

19. The Master of a vessel coming under these rules shall comply with all the directions which the Port Health Officer considers it necessary to give for the disinfection and prevention of the spread of disease.

20. The Master of a vessel unwilling to submit to the above regulations may proceed to sea provided that there has been no communication between such vessel and the shore or with other vessels in the Port.

21. Any infraction of the above rules will render a Master liable to a penalty of (500) five hundred rupees.

Anchorage.

During the S. W. monsoon, from the 15th May to 30th September, a bright fixed light is exhibited from the Malipuram Flag-staff visible from seaward from North through East round to S. E. at a distance in clear weather of 10 miles.

Mariners are cautioned that the mud flats off Narakkal have extended seaward.

A notice containing the bearings of the best anchorage is issued annually.

PART VII

THE NOTARIES PUBLIC REGULATION

I OF 1075

Passed by His Highness the Raja

18th day of Meenam 1075.

on the ~~18th day of Meenam 1075.~~
30th day of March 1900.

Whereas it is expedient to make provision for the appointment of Notaries Public to note marine protests, it is hereby enacted as follows:—

1. This Regulation may be called the “Notaries Public Regulation”, I of 1075; and it shall come into force at once.

2. (a) “Notary Public” means any person appointed by name or by virtue of his office to note marine protests as defined in this Regulation.

(b) “Marine protest” means protest by the master of a ship, *i. e.*, any declaration in writing made by the master of a ship before, and attested or certified by, a Notary Public or other person lawfully acting as such, of the particulars of the voyage, drawn up by him with a view to the adjustment of losses or calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship.

3. The Diwan may, from time to time, by Notification in the Sirkar Gazette, appoint any person, by name or by virtue of his office, to be a Notary Public under this Regulation, and to exercise his functions as such within any local area, and may, by like Notification, remove from office any Notary Public appointed under this Regulation.

Note.— The Deputy Superintendent of Sea Customs, Malipuram, has been appointed as Notary Public under this section.

Diwan's Notification No. Nil, dated 13th Karkadagam 1097, page 218.

4. The Diwan may, from time to time, by Notification in the Sirkar Gazette, make rules for the guidance and control of

218 NOTIFNS, UNDER THE NOTARIES PUBLIC REGN. [Secs. 3 & 4

Notaries Public appointed under this Regulation, and may, by such rules (among other matters) fix the fees payable to such Notaries.

Note.—For the rules framed by the Diwan under this section, vide Diwan's Notification No. Nil, dated 20th May 1900, page 218.

NOTIFICATIONS—NOTARIES PUBLIC
REGULATION:

1. *Diwan's Notification No. Nil, dated 13th Karkadagam 1097.*

(Published on page 747 of the Cochin Government Gazette,
dated 14th Karkadagam 1097, Part I.)

In exercise of the powers conferred by section 3 of the
Section 3. Cochin Notaries Public Regulation, I of
1075, the Diwan is pleased to appoint the
Deputy Superintendent of Sea Customs,
Malipuram, to be a Notary Public under the said Regulation.

2. *Diwan's Notification No. Nil, dated 20th May 1900.*

(Published on page 649 of the Cochin Government Gazette,
dated 13th Edavam 1075, Part I.)

In exercise of the powers conferred on the Diwan by section 4 of Regulation I of 1075, it is hereby
Section 4. notified for general information.—

(1)

(2) that a fee of Rs. 5 shall be charged for noting each protest; and

(3) that all fees levied and collected under the said Regulation shall be credited to the Sirkar.

5. Any person who,
Penalties.

(a) lands or embarks at any port in Cochin State in contravention of section 3;

(b) having been conditionally exempted from any of the provisions of this Regulation does any act in contravention of any condition specified in the order of exemption;

(c) for the purpose of obtaining a passport or an order of exemption from any provision of this Regulation, or for the purpose of obtaining the renewal or variation of a passport or order, either for himself, or for any other person, makes a false statement or false representation;

shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

6. Any person who voluntarily obstructs or offers any resistance to, or impedes, or otherwise interferes with, a competent authority, or any officer or other person who is carrying out the orders of such authority or who is otherwise acting in accordance with his duty under any of the provisions of this Regulation, shall be punishable with imprisonment for a term which may extend to one month, or with fine, or with both.

7. Any person who attempts to commit, or abets or attempts to abet the commission of, any act punishable under this Regulation shall be punishable in like manner as if he had committed the act.

8. (1) A competent authority or any officer of the Police or of the Customs Department empowered by general or special order of the Diwan in this behalf, may arrest without warrant any person against whom a reasonable suspicion exists of his being concerned in an offence punishable under this Regulation.

(2) Every authority or officer making an arrest under this section shall, without unnecessary delay, take or send the persons arrested before a Magistrate having jurisdiction in the case, or to the officer in charge of the nearest Police station.

9. Nothing in this Regulation shall apply to :—
Exceptions.

(a) any person whose age is or appears to the competent authority to be, less than fifteen years;

(b) any member of His Britanic Majesty's Naval or military forces or of the Indian Marine Service entering or leaving Cochin State on duty ;

(c) any member of the crew of any vessel who has been lawfully engaged as such in any country outside Cochin State and who leaves Cochin State in continuation of the same voyage in the same vessel, or any member of the crew of any vessel who has been lawfully engaged in Cochin State for an oversea voyage who satisfies a competent authority that he is by occupation a sea-faring man ;

(d) any *bona fide* labourers proceeding to, or returning from the Malay States or Ceylon; and

(e) any *bona fide* Mahomedan pilgrim proceeding to, or returning from, Jeddah or Basra.

PART IX

1. Interstatal Transport Rules.

**Diwan's Notification No. Nil, dated 12th Kanni 1085.*

(Published on pages 66 to 68 of the Cochin Government Gazette,
dated 17th Kanni 1085, Part I.)

It is hereby notified with the consent of the Travancore Darbar that, with a view to avoid unnecessary restrictions and afford facilities to the public, the following rules are passed to regulate to transport of liquor, opium, ganja, other intoxicating drugs, salt, tobacco, timber and articles subject to customs duty, from one part of Travancore to another through intervening Cochin territory and from one part of the Cochin State to another through intervening Travancore territory. The rules will come into force from 1st Vrischigam 1085.

I. Nature and contents of passes or permits.

1. Permits or passes will be of 3 kinds—*general, special and exceptional.*

2. Printed forms, in duplicate or triplicate, as may be necessary, shall be used for all permits.

3. Each pass or permit issued shall bear a consecutive number printed on it and a manuscript number assigned to it at the time of issue by the officer or person who issues it, and it shall be sealed with his office seal.

4. Each pass or permit must show among other details the quantity, kind (including strength in the case of country spirits) of article, route of transport and destination.

5. As frontier Customs Chowkeys are maintained by Travancore, the route to be entered in a permit or pass shall include one such Chowkey.

6. A general pass or permit shall not be used to cover the transport of more than one consignment a day.

7. The period of currency of a special or exceptional pass or permit shall be limited to the number of days necessary in each case for the transport, one day being allowed for each 15

* As amended by Diwan's Notification No. 40, dated 6th Chingam 1107.

miles by land, 20 miles by water in boats, 8 miles for floating timber, or 70 miles by rail, in addition to one day for despatch and one day for delivery in case the consignment is sent by rail.

8. The pass or permit shall always be carried with the consignment it covers, except in the case of transport by railway. In the latter case, it shall be presented at the time of booking the consignment at the Railway station and also at the time of taking delivery of the consignment at the Railway station.

II. The authority to issue passes or permits.

9. Passes or permits can be issued only by officers specially appointed in that behalf, by name or by designation, by the Chief Excise Authority of the State in which they exercise their functions, but in no case shall an officer so appointed be below the rank of a Deputy Tahsildar or an Excise Inspector.

In the case of timber, the passes or permits may be granted by an officer of the Forest department of either State not below the rank of a Ranger.

10. The names and designations of all officers appointed to issue passes or permits and to verify consignments shall be communicated to the Chief Excise Authority of the State for transport across which the passes or permits are to be granted, and they shall also be published in the Gazettes of the two States.

11. The officer issuing passes or permits shall furnish the local Excise or Forest officer, as the case may be, of the territory through which the consignments are transported, with a monthly list of the passes or permits issued by him, showing the names of the persons authorised, the numbers of the passes or permits, the dates on which they were issued, the routes by which the consignments were required to be transported and the quantities covered by the passes or permits, as also the periods fixed for the same. In the case of arrack, it should be stated, whenever possible, whether it is jaggery or toddy arrack, and in the case of tobacco whether it is Coimbatore, Jaffna or other kind of tobacco.

III. The persons to whom passes or permits may be issued, and who may be privileged to transport.

12. In the case of transport from one part of the Cochin State to another through Travancore territory, of any goods

subject to customs duty under the Travancore export tariff, the consignment will be passed on the production of a pass granted by a duly authorised officer of the Cochin State, such pass containing a certificate that the goods covered by it are the produce or manufacture of the Cochin State.

13. General passes or permits may be issued to State farmers or keepers of depots or shops for the transport of toddy, arrack, opium, poppy-heads and ganja.

14. Exceptional passes or permits may be granted to private persons of respectability for the transport of quantities not exceeding 3 tolas of opium, 10 tolas of poppy-heads or bhang or ganja, 24 drams of toddy, 2 quarts or 16 drams of other liquor, 20 tolas of tobacco, an open box or tin of cigars or cigarettes not exceeding 100, and 3 *kazhanjus* or one tola of snuff. Officers of both the States while on tour may also carry the above quantities without permit and shall not be subject to any interference.

15. (a) These rules do not apply to the transport of salt and tobacco on behalf of the respective Governments to Vellarapilly, Vadavakode, Chennamangalam and Puthenchira. Consignments transported to these localities must be covered by passes or permits from the Excise Commissioners or their Assistants or Circle officers, and the maximum quantities transported in a year will be limited to the quantities fixed upon by the two Governments.

(b) But in the case of salt, transported from Sirkar depots and bankshalls in either State, other than those specified in the above clause, permits shall be issued by the Commissioner, Deputy Superintendent or bankshall Vicharippus in the Cochin State, and by the Assistant Excise Commissioner, the Circle Officer, the Port Depot Inspector or Petty Officer in charge of bankshalls in Travancore.

16. No permit shall be granted to any person who has been convicted of any offence involving a breach of these rules.

IV. How the packages are to be prepared for transport.

17. Every package transported under a special permit shall be carefully packed and sealed and a *fac-simile* of the seal used shall be fixed to the advice as required by rule 20.

18. Consignments of arrack sent under such permits must be in casks, and the bungs of all casks must be sealed with the

private seal of an officer not below the rank of a Deputy Tahsildar in the Cochin State or an Excise Inspector in Travancore, the seals being countersunk below the surface of the casks. The capacity of all casks should be painted or engraved thereon.

19. The contents of packages of opium, etc., may be marked thereon in tar or paint, and as far as possible the gross and net weights should be stated in the passes or permits. But in the case of salt and tobacco, the condition of sealing and packing the goods in the manner contemplated in this rule, will not be insisted on.

V. How consignments are to be dealt with in transit and by whom.

20. Whenever a special pass or permit is issued, a duplicate copy thereof with a *fac-simile* in wax of the seals placed on the consignment shall be despatched on the same day by the issuing officer to the officer appointed to verify the consignment.

21. The officer in charge of the Travancore Chowkey through which a consignment passes will note on the reverse of the permit the condition of the packages and seals.

22. Any officer appointed in this behalf by the Chief Excise Officer of the territory in which he exercises his functions may inspect any consignment in transit, and when he does so, shall note on the reverse of the permit the condition of the packages and seals.

VI. How consignments are to be dealt with on arrival at their destination and by whom.

23. On arrival at its destination and before breaking bulk, every consignment must be verified by the officer appointed for the purpose and the result entered on the reverse of the letter of advice which shall then be returned without delay to the officer who issued the permit.

N. B.—Salt and tobacco are exempted from the operation of rules 20 to 23 both inclusive. This does not however prohibit the inspection of salt and tobacco in transit under rule 22.

VII. Consequences of a breach of these rules.

24. Persons found transporting articles without a pass or permit as required by these rules, or in excess of the quantity mentioned in a pass or permit, and articles transported without a pass or permit or in excess of the quantity mentioned in a

pass or permit, will be dealt with in accordance with the laws and rules in force in the State in which the offence is committed.

25. The names of all persons convicted of an offence involving transgression of these rules shall forthwith be communicated by the Magistrate convicting the accused to the Chief Excise Officers of both the States, who will intimate the names of the persons so convicted to all officers who are authorised to grant passes or permits in their respective territories.

VIII. Officers competent to grant permits and verify consignments and the quantities allowable.

26. Permits for the transport of tobacco, opium, intoxicating drugs, etc., may be granted by the following officers for quantities not exceeding the limits prescribed hereunder:—

(a) Excise Commissioner and their Assistants or Circle officers. No limit.

(b) Tahsildars. —

5 seers of opium	40 lbs. of tobacco
10 do ganja	16 seers of snuff
50 do bhang	4000 cigars and cigarettes
10 gallons of arrack	300 maunds of salt
25 do toddy	

(c) Excise Inspectors and Deputy Tahsildars. —

2 gallons of arrack
5 do toddy

(d) Assistant Conservators of Forests and officers superior to them in rank.—

Timber No limit.

(e) Rangers.—Timber not more than 5 candies, provided that the permit is countersigned by an officer not below the rank of an Assistant Conservator of Forests.

27. All officers not inferior in rank to a Deputy Tahsildar or Excise Inspector shall be competent to verify consignments.

28. For the purpose of these rules, the following table will be used.—

1 lb=40 tolas=Rs. 40 weight=120 <i>kazhanjus</i> = $\frac{1}{4}$ seer.
1 maund=40 seers.
1 candy=600 lbs.
1 gallon=6 quarts or 48 drams.

29. The Chief Excise Authority in Travnacore is the Diwan and the Chief Excise Officer, the Excise Commissioner, and in Cochin, the Diwan and the Excise Commissioner respectively.

2. *Annual sales—Conditions and Rules.*

Conditions of auction sale.

I. Any person desiring to bid shall deposit with the selling officer on the day of sale a sum of Rs. 25 as earnest money as a condition to his being permitted to bid; but discretion is given to the selling officer to reduce the deposit whenever necessary. No one will be admitted to the auction room unless he has made this deposit. No one may bid for another unless he holds a power of attorney from him. Deposits made under this clause will be returned to unsuccessful bidders at the close of the day's sale.

II. The shops will be put up to auction in the order in which they are notified unless the selling officer sees reason to change that order. He may also at his discretion sell shops *en bloc* should it appear to him that such a course is necessary in the interests of Government revenue. Upset prices will be fixed at the Commissioner's discretion.

III. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground (i) that he has been convicted by a criminal court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Abkari, Tobacco or Opium Regulation as to render him undesirable to be a holder of a license or (ii) that he is insolvent or in arrears to Government or (iii) that his bid is purely speculative or (iv) that such a course is necessary to prevent any arrangements to the detriment of Government interests or (v) for any other valid reason.

IV. Each shop shall be knocked down by the Commissioner to the highest bidder, but the sale will not be final, as against the Government until it is confirmed by the Diwan. If the selling officer, before the close of the sale, rejects under clause III *supra*, the highest bid for any shop, he may, at his discretion, accept the next highest bid or resell the shop. In case of dispute the selling officer's decision will be final. The Commissioner will be at liberty not to close the auction when he is satisfied that there is not sufficient or fair competition, in which case he may publicly adjourn the sale to a specified hour on the following day or to some other convenient date to be notified by him.

V. Every person to whom a shop is knocked down under clause IV *supra* shall.—

(a) execute the necessary temporary kychit on plain paper binding himself to accept the sale if confirmed by the Diwan, and at once, if so required by the Commissioner or otherwise at the close of the day's sale deposit such further amount as with the initial deposit make one month's kist of the shop or shops knocked down to him. If the initial deposit exceeds one month's deposit under this clause the balance will be returned;

(b) within 10 days after the confirmation of the sale by the Diwan is communicated to him (1) deposit such further amount as with the amount under (a) shall equal 3 months' kist (2) if the Commissioner on enquiries made subsequent to the sale has reason to think the purchaser of doubtful solvency, deposit 6 months' instead of 3 months' kist or produce a surety or sureties to the satisfaction of the Commissioner or the officer before whom the agreement is executed to execute a surety bond for the due payment of all monies that may become due by him under the terms of the contract (3) execute at his own cost the necessary agreement before the Commissioner or other officer empowered by him. In the case of the purchaser's death after signing the agreement it will be binding upon his heirs or assignees;

(c) submit before the 15th of Karkadagam a schedule showing the exact place where the shop is to be located to enable the Commissioner to issue the necessary license. And without such license no shop shall be opened or worked, provided that where there is an unavoidable delay in the issue of licenses the Commissioner may permit sales to proceed on the strength of the temporary license which will be current for one month only provided also that the purchaser shall be liable to the penalties prescribed in this Notification as also in the permanent licenses to be granted to him though formal licenses may not have been issued and an agreement may not have been signed by him.

VI. (a) Deposits under clause V (a) will be returned in any case in which the Diwan does not confirm the sale (b) the deposit of 3 months' or 6 months' kist as the case may be will be permitted, at the discretion of the Commissioner, to be transferred, at the purchaser's risk, to the Central Co-operative Bank, Trichur, if the purchaser so desires, provided the amount of the deposit is Rs. 500 and above.

VII: The purchaser shall bind himself to pay the kist of each month in advance in the nearest Taluk treasury or local village office on or before the 10th of the month. The deposit

of 3 months' or 6 months' kist as the case may be referred to in clause V b (1) and (2) *supra* shall be taken to the credit of the kist payable during the last 3 or 6 months of the lease respectively.

VIII. On the failure of any person to make the deposit of one month's kist or the further deposits or to comply with the requisitions as to sureties or to execute the necessary agreement under conditions V (a), (b) 1, 2 and 3 respectively, the deposits already made shall be forfeited and the shop resold or otherwise disposed of at his risk. Also, when the kist of any one month is not paid within the due date, the shop is liable to be resold or otherwise disposed of and to be closed with all the balances of liquor and drugs, if any, which shall be taken possession of. The deficit in revenue, if any, caused by such resale or other disposal shall be recovered from the purchaser under the provisions of the Revenue Recovery Regulation as arrears of revenue but he shall not be entitled to the surplus if any accruing therefrom. The whole of the original deposit of kist shall also be totally forfeited on such resale or other disposal whether the shop is purchased by another or not. When the kist is not paid on the due date it shall be deemed an arrear and as such it shall bear interest at 6 per cent per annum. When there is a default of payment of kist and a resale or other disposal is ordered, Government is under no obligation to give notice of the same to the party concerned who must know when the due date has passed and the kist has not been paid, that the shop is in jeopardy and will be resold or otherwise disposed of at his risk. In calculating the deficit in revenue, credit will not be given to the forfeited deposit. In all cases of resale or other disposal the original purchaser shall be liable for all deficits in revenue caused by such resale or other disposal as well as any subsequent deficits in revenue that may occur by further default of other purchasers of the same shop in resales or other disposal. All resales may be held by the Commissioner or his deputies and shall be subject to the conditions of this Notification. Disposal otherwise than by resale includes closure also.

IX. *Conditions of issue of licenses for wholesale vend of arrack.*—Licenses for the opening of the sanctioned number of depots will be issued by the Commissioner on the application of the supply contractor who shall be responsible for their proper working. Licenses for the wholesale vend of arrack may also be granted to private persons if they have obtained the consent

of the arrack supply contractor. A fee of Rs. 15 will be charged in respect of licenses issued to private persons.

The licenses issued under the above clauses will contain the following general conditions common to all abkari and opium licenses and the special conditions prescribed below for any particular kind of licenses.

General Conditions applicable to all Abkari and Opium Licenses.

1. Shops should as far as practicable be located beyond two furlongs of a market, school, place of public worship, hospital, factory, public offices, Railway lines and similar places of public resort. There should be as a rule half a mile between shop and shop in Municipal towns and one mile in rural areas. Toddy shops should wherever practicable be located 40 yards removed from public roads or places.

2. Subject to the restrictions contained in clause 1, each shop sanctioned as per schedule for each town or desam may in the first instance be opened anywhere in such town or desam provided that the Commissioner may, in his discretion, refuse to approve of any particular site selected and provided also that no arrack and toddy shop within the distance of half a mile and no opium or ganja shop within a distance of 3 miles of the British frontier shall under any circumstances be removed closer to the frontier than its location in previous years and that no new opium or ganja shop shall be opened within 5 miles of the British frontier. He shall also have the power to order the removal of a shop once licensed or to alter or modify the limits of the location of the shops as originally notified should the necessity for so doing subsequently arise. On the application of the licensee transfers may, in his discretion, be sanctioned by the Commissioner, provided there are good reasons for so doing. Shops, however, shall not, under any circumstances, be transferred from one town or desam to another; but if in the opinion of the Diwan it is found that transfer is necessary he may, at his discretion, sanction such transfer. When, however, a shop is sanctioned for a particular part of a desam, it shall be located only in such part and cannot be removed to any other part of the desam, nor shall the other shops in the desam be located in this particular part of the desam, or unless otherwise specified in the schedule within such proximity to it as would be likely, in the opinion of the Commissioner to prejudice its sales. This restriction also applies to shops in the neighbouring desams. The location of a shop once sanctioned for a village or desam

with no fixed site will not be interfered with either because they are not established where certain people want them or because they are affecting the sales of shops of other desams or village shops also without fixed sites.

Note.—Poramboke sites will, if required by purchasers, be leased out to them on their applying sufficiently early (before the 20th Karkadagam at the latest) to the Diwan Peishkar through the Commissioner provided that there is real difficulty in securing sites from private persons and provided also that the site asked for is available and is deemed unobjectionable.

3. Shops and depots must be opened by the dates fixed by the Commissioner and must be kept open every day unless their temporary or permanent closure is authorised under conditions 9 and 10 *infra*. Shops not opened by the dates fixed by the Commissioner will be resold or otherwise disposed of at the licensee's risk.

4. Sales under any Abkari or Opium privilege must be conducted in an approved building of which the whole or the whole of a separable part must be entirely set aside for use as a depot or shop. Licensees must keep their shop or depot premises in a sanitary condition to the satisfaction of inspecting officers. In the case of shops and depots in Municipalities or towns having a population of 20,000 or over, there shall be no possible means of ingress or egress in any direction except into the main street. If there are other doors, they shall be kept locked under the seal of an officer of the Excise Department. The interior of the shop shall be sufficiently lighted by day and the whole interior visible from the front door. The shop shall not be used as a place of residence save by the vendor and his family or caretakers. If there are means of communication between the depot or shop and an adjoining dwelling house, they must be closed at night.

5. Except where two or more foreign liquor licenses are held by one person or in the case of licenses held by chemists and druggists and medical practitioners, sales under different licenses must be conducted in different premises. The sale or possession of liquor, opium or intoxicating drugs outside the limits specified in the license is prohibited.

6. A sign board must be affixed to the front of each depot or shop showing the nature and number of the license under which sales are conducted there, the name of the licensee and (except in the case of foreign liquor) the current rate of sale. These particulars must be legibly painted in the local vernacular. The license must be hung up in a conspicuous place within the depot or shop.

7. The possession upon any licensed premises of any liquor, opium or intoxicating drugs except that to which the license relates or of any essence or substance used or capable of being used for colouring or flavouring liquor is prohibited.

8. Such supply of liquor, opium or intoxicating drugs as the Commissioner may consider sufficient to meet local requirements must be maintained in depots and shops.

9. No shop shall be opened before sunrise or kept open after 8 p. m. except with the permission of the Commissioner. Arrack depots shall be kept open from 7 a.m. to 12 noon and from 2 p. m. to 6 p. m. but shall not be kept open after 6 p. m. The Commissioner may, at his discretion, on the report of the Police or for other sufficient reason order the closure of any shop at an earlier hour if he considers such a course to be advisable in the interests of the public. The Diwan may, for sufficient reason, order the general closure of any kind or kinds or of all kinds of licensed premises at an earlier hour than those prescribed above.

10. Depots and shops situated on or adjacent to the line of march must be closed if the District Magistrate so orders, while a regiment or detachment of soldiers is passing or is encamped in the vicinity. Magistrates shall have power also temporarily to close any shops in times of religious excitement or disturbance. Every depot and shop-keeper shall close his depot or shop when a riot or disturbance occurs or appears likely to occur in the neighbourhood.

11. All liquor, opium or intoxicating drugs sold or kept for sale shall be of good quality and unadulterated. Nothing shall be added to them either to increase their intoxicating power or for any other purposes. This prohibition, however, does not apply to the manufacture of intoxicating drugs from hemp drugs and opium in accordance with the terms of a license.

12. No woman shall be employed in any abkari or opium shop for the sale of liquor, opium or intoxicating drugs without the special permission of the Commissioner, unless she be a member of the renter's family.

13. No person suffering from leprosy or any contagious disease shall be allowed to be the holder of any abkari or opium privilege nor shall licenses be granted to persons below the age of 18. The sale or transport of liquor, opium or intoxicating drugs by persons below the age of 18 or by persons suffering from leprosy or any other contagious disease and the

employment in any capacity of such persons in shops and depots are prohibited. No persons who have been convicted under the Cochin Penal Code shall be employed in the sale or transport of liquor, opium or intoxicating drugs without the Commissioner's previous sanction. The Commissioner may, where necessary, call for the names of all persons employed or proposed to be employed in connection with the management or the working of a depot or shop and the tapping and drawing of toddy for the supply of toddy shops in the topes in which the trees are marked and if he disapproves of any person, he may forbid the licensee from keeping him in employment.

Note.—This rule also applies to the sale of eatables by persons in liquor shops.

14. No liquor, opium or intoxicating drugs shall be sold or given:—

(a) to sailors of the Royal Navy, soldiers, sepoys, policemen, Excise officers, Railway servants and drivers and conductors of motor buses, taxies and lorries, when on duty;

(b) in any circumstances to any

- (1) European vagrant under escort of the police;
- (2) child or young person under 18 years of age or adult female;
- (3) insane person;
- (4) person known or believed to be intoxicated; or
- (5) person known or suspected to be about to take part in a riot or disturbance of the public peace or other crime;

(c) no child or young person under 18 years of age or adult female shall be admitted into the premises of any shop in which consumption is allowed on the premises subject to the exception in condition 12.

15. No liquor, opium or intoxicating drugs shall be sold in shops except for cash. All liquor, opium or intoxicating drugs in shops bordering on the British territory and arrack and toddy in shops bordering on the Travancore territory shall be sold at rates not lower than those in the adjoining British or Travancore territory respectively particulars regarding which will be ascertained and published in the Government Gazette, from time to time.

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16. The Commissioner may, in his discretion, fix the maximum and minimum prices at which liquor, opium or intoxicating drugs shall be sold. No liquor, opium or intoxicating drugs shall be sold either below or above such minimum or maximum prices as may be fixed by the Commissioner for the sale of the same.

17. No liquor, opium or intoxicating drugs in excess of the quantities prescribed for possession without a license as specified below shall be sold to any person at any one time from any licensed premises without a valid permit, nor shall liquor be sold in wholesale depots in quantities less than the minima prescribed:—

Arrack	Toddy	Opium	Intoxicating drugs
Four drams or such quantity as may hereafter be notified	½ a gallon or such quantity as may hereafter be notified	One tola of opium or preparations and admixtures other than morphia or preparations for smoking containing the above quantity	3 tolas of ganja, 10 tolas of bhanga and preparations and admixtures containing the above quantities

Permits shall be in printed books, which can be obtained at the offices of the Inspectors of the Excise department on production of receipts for payment of the cost price into a Government Treasury. The signing of blank permits for subsequent use is prohibited.

18. Only such weights and measures as may, from time to time, be prescribed by the Commissioner of Excise shall be possessed or used on any licensed premises. Short measurement or short weighment is strictly forbidden.

19. No drunkenness, disorder or gaming shall be permitted in depots or shops. Entertainments of any kind in depots or shops are also strictly forbidden.

20. No robbers or thieves or disorderly or riotous persons shall be harboured in depots and shops. Intimation of their resort thereto shall be given to the nearest Magistrate or Police officer.

21. No persons shall be harboured in any depot or shop during the night.

22. True accounts of all transactions shall be maintained from day to day in ink in the prescribed form. The Commissioner of Excise may, in his discretion, dispense with this condition in the case of small arrack and toddy shops in outlying villages where its enforcement is considered a hardship. Unless special permission is given to the contrary, separate accounts shall be kept for the transactions under each license. The accounts shall be in printed books which may be obtained from the offices of the Excise Inspectors on payment of cost price. Permits for liquor, opium or intoxicating drugs received and the counterfoils of permits issued must be carefully filed in support of the accounts. The accounts and counterfoils or permits shall be preserved for one year after the period covered by the license; they shall be handed over at the end of the lease either to the Range Sub-Inspector or to the incoming licensee, and they shall be produced when called for by an officer not below the rank of a Sub-Inspector of the Excise department.

23. No remission or abatement of the kist shall be claimable on any account whatever.

24. (a) No privilege of supply or vend shall be sold, transferred or subrented without the Commissioner's previous permission. Nor shall, if the Commissioner so orders, any agent be appointed for the management of such privilege without his previous approval. (b) The transfer of a privilege will take effect from the date of issue of a license to the transferee. (c) No person shall have interest direct or indirect in both a toddy and an arrack shop or in both an arrack shop and an arrack depot.

25. (a) No abkari or opium licensee in British or Travancore territory will be allowed to have any interest in or hold a license for the same article in this State without the special sanction of the Commissioner. (b) No abkari or opium licensee in any part of the State may have any interest in or hold a license for the same article in any part of the State in which a different rate of duty is in force. Breach of this condition will render the party liable to the penalties prescribed in condition 34 in respect of all or any of the licenses held.

26. Such returns and information as may be required by the Commissioner, from time to time, shall be furnished by holders of licenses.

27. Licensees are bound to report to the Commissioner all instances which come to their knowledge of persons employed

by them in the manufacture, transport or sale of liquor, opium or intoxicating drugs, committing breaches of the Abkari, Opium or Tobacco laws and to comply with the Commissioner's orders respecting the continued employment of such person.

28. Pecuniary dealings of any kind whatever by licensees with officials of the Excise department are absolutely prohibited.

29. With the sanction of the Diwan any license shall be revocable by the Commissioner at his discretion on giving the licensee fifteen days' notice of such revocation, in which case a proportionate part of the fee paid will be refunded.

30. All licensees shall be bound by additional general rules that may be prescribed under the Abkari or Opium laws and shall, if so required by the Commissioner or any officer authorised by him, deliver up their licenses for amendment or for the issue of fresh ones.

31. All officers of the Excise department of and above the rank of a Sub-Inspector are authorised to inspect shops and depots. These officers are empowered to enter and examine the premises, to test the weights, measures, liquor, opium or intoxicating drugs in the possession of the licensee, and call for and check the accounts kept in the shop or depot. Police officers of and above the rank of an Inspector will also make inspection when it comes within the scope of their duty.

32. All officers authorised to inspect shops and depots are authorised to detain any liquor, opium or intoxicating drugs found unfit for consumption or use or which they may believe to have been tampered with in any of the ways referred to in condition 11 *supra* and the Commissioner is empowered to confiscate or destroy any such liquor, opium or intoxicating drugs.

33. An inspection note book with pages machine-numbered consecutively in the prescribed form shall be maintained for the use of inspecting officers and shall be handed over to the Excise Inspector or any other officer authorised by him to receive it on a receipt being given therefor. This note-book is the property of the Government and shall be returned at the end of the lease to the range Sub-Inspector or to the incoming renter in an unmutilated and reasonably clean condition on a receipt being given therefor.

34. (1) If a licensee or any person in his employment is convicted by a competent Court of any offence under the

Abkari, Tobacco or Opium Regulation or of any offence under the Cochin Penal Code which in the Commissioner's opinion renders it desirable to cancel the license or if it is brought to the notice of the Commissioner that the licensee has been convicted by a competent Court of any such offence prior to the grant to him of the license, the Commissioner may direct that the license shall be cancelled and the privilege be resold or otherwise disposed of at the risk of the licensee and may further direct, if he considers it necessary to do so, that any deposits made by the licensee shall be forfeited.

(2) Infraction of any of the conditions of the license by a licensee or by any person in his employment will render the licensee liable either to be prosecuted and on conviction dealt with under clause (1) or to a fine not exceeding Rs. 50 or to cancellation of license and resale or other disposal of the privilege at the risk of the licensee and, if considered necessary by the Commissioner, to forfeiture of deposits. The rent for the whole lease shall become due at once when a license is cancelled under this or the preceding rule. The Commissioner is competent to impose the above fines and penalties.

(3) When a licensee holds more than one license granted under the Abkari or Opium Regulation and when any one of these licenses is cancelled under clause (1) or (2) above or under the special conditions applicable to ganja or opium shop licenses, the Commissioner, with the approval of the Diwan, may direct that any or all of the other licenses under the Abkari and Opium Regulations held by the licensee shall be cancelled and the several privileges be resold or otherwise disposed of at the risk of the licensee and, if necessary, may further direct that any deposits made by the licensee shall be forfeited. The rent for the whole lease shall become due when a license is cancelled under this rule.

Note.—For continuing breaches of a license, continuing fines may be imposed.

35. Any sum due from a licensee may be adjusted from the deposit, if any, made by him or collected under the Revenue Recovery Regulation as an arrear of land revenue. The licensee shall be bound to replace any sum adjusted from his deposit within 15 days of receipt of notice from the Commissioner.

36. The right is reserved to the Commissioner to grant "Occasional licenses" for short periods, not exceeding ten days for the sale of liquor, opium and intoxicating drugs on the occurrence of fairs, festivals, etc., in places in the vicinity of

which there are no regularly licensed shops or where the existing number of shops is insufficient. Such licenses shall ordinarily be granted to the shop-keepers who already hold licenses in or supply the locality. The fees to be paid for such licenses shall be fixed at the discretion of the Commissioner.

Conditions applicable to Arrack Licenses.

1. The privilege extends only to the sale of country spirits of the prescribed strengths 35° and 60° (London under proof) which will be supplied from the supply contractor's warehouse established in Ernakulam or from the depots established in the Taluks in the case of Cochin-Kanayannur and Cranganur and from the Kokkalai distillery, Trichur or from the depots established in the following centres in the case of Mukundapuram, Trichur, Talappalli and Chittur. In no case will direct purchase by shop-keepers and depot-keepers of the Cochin-Kanayannur and Cranganur Taluks from the distillery be allowed.

DEPOTS.

Cochin-Kanayannur and Cranganur Taluks.

- | | |
|----------------------|--------------------|
| 1. Kanayannur Taluk— | (1) Ernakulam |
| | (2) Trippunittura |
| | (3) Mulanthuruthi |
| | (4) Chowwara |
| 2. Cochin Taluk— | (5) Mattancheri |
| | (6) Chennamangalam |
| | (7) Narakkal |
| 3. Cranganur Taluk— | (8) Cranganur |

Mukundapuram, Trichur, Talappalli and Chittur Taluks.

- | | |
|---------------------|--------------------------|
| Mukundapuram Taluk— | (9) Irinjalakkuda |
| | (10) Pudukkad |
| | (11) Chalakkudi |
| | (12) Mala |
| Trichur Taluk— | (13) Trichur, Veliyannur |
| Talappalli Taluk— | (14) Vadakkancheri |
| | (15) Kunnampulam |
| | (16) Pazhayannur |
| Chittur Taluk— | (17) Chittur |
| | (18) Kozhinjampara |

Shop-keepers and depot-keepers shall not be entitled to possess or sell any other arrack or to have any dealings or interest whatsoever in toddy, Colombo arrack, Europe made liquor, rectified spirits and country brewed beer. In regard to these latter the Diwan reserves to himself the right to regulate the sale, etc., thereof, as he may consider best.

2. A uniform rate of Rs. 8—13—6 per proof gallon will be charged as excise duty throughout the Taluks of Mukundapuram,

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Trichur, Talappalli and Chittur and Rs. 5 throughout the Taluks of Kanayannur, Cochin and Cranganur and including cost price of spirits, issues will be made at the following rates per gallon:—

Taluks of Cochin-Kanayannur and Cranganur.		Taluks of Mukundapuram, Trichur, Talappalli and Chittur.	
	35° U. P.	60° U. P.	35° U. P. 60° U. P.
From the Ernakulam		From the Dis-	
Warehouse	Rs. 4—12—6	tillery	Rs. 7——6 4—7—1
From depots	„ 5— 0—6	From depots	7—7—6 4—11—1

3. When purchases are to be made from the warehouse or the distillery the duty alone should be paid into a Government treasury. On producing the treasury receipt before the warehouse or the distillery officer as the case may be, issues will be made. The cost price will be paid to the contract supplier at the warehouse or at the distillery as the case may be. The rate of duty and of cost price are given below:—

Taluks of Cochin-Kanayannur and Cranganur.		Taluks of Mukundapuram Trichur, Talappalli and Chittur.	
	35° U. P.	60° U. P.	35° U. P. 60° U. P.
Duty per		Duty per	
gallon	Rs. 3—4—0	gallon	Rs. 5—12—0 3—8—7
Cost price	„ 1—8—6	Cost price	„ 1— 7—6 0—14—6

Note.—The duty on arrack issued for sale in the Cranganur depot and shops should be paid into the Cranganur treasury.

4. In the case of purchases from depots, the excise duty together with the cost price must be paid to the depot-keeper.

5. The quantity purchased at one time shall not fall below the following minima.

Persons purchasing.	From the Warehouse or Distillery.	From Depots.
Independent shop-keepers	5 gallons	Half a gallon.
Wholesale depot-keepers	9 gallons	9 gallons.

6. All consignments of arrack issued to depots and shops from distilleries and warehouses shall be sealed by the officer in charge of the distillery or the warehouse at the cost of the distiller or warehouse-keeper. Consignments of liquor from depots to shops shall be securely sealed by the depot-keeper at his cost. For the transport of liquor issued from distilleries,

warehouses and wholesale depots, arrack shop-keepers should provide themselves with jars or other receptacles that can be effectively closed and sealed and the officer in charge of the distillery or warehouse or the depot-keeper should refuse to issue liquor in receptacles which cannot be so closed and sealed. The contract suppliers and wholesale depot-keepers are bound to sell to all persons licensed to purchase from them on payment of the value in legal tender. Depot and shop-keepers shall be entitled to have issued to them from the distillery or warehouse in the order of their applications and with all reasonable despatch any spirit which they are licensed to sell at prescribed strengths. Shop-keepers are entitled to obtain liquor from a distillery or warehouse even if there is a wholesale depot in the same place.

7. The licensee shall maintain books of requisitions or indents with foil and counterfoil in the prescribed form which can be obtained from the offices of the Inspectors on payment of the cost. Each time liquor is required by him he shall send the foil portion of the indent to the distillery officer, warehouse officer or the depot-keeper as the case may be, who will after making the necessary entries relating to the issue, paste the same to the counterfoil of the permit issued to cover the transport of the consignment. The licensee shall paste the permits to the counterfoils of the respective indents.

Special Conditions applicable to Arrack Wholesale Depot Licenses.

1. Spirits shall be sold only to licensed vendors at the rates prescribed. But wholesale depot-keepers in Taluks, where a lower rate of cost price is in force, shall not sell liquor to licensed vendors in the other Taluks where a higher rate of cost price is in force.

2. Each cask in a depot shall have its capacity legibly cut, branded or painted on it. The licensee will be responsible for the correctness of such marks. The contents of casks of 80 gallons and upwards must be marked to the nearest half gallon; those of smaller ones to the nearest quarter gallon.

3. In the following cases no consignments of spirits received at depots from distilleries, warehouses or other depots shall be opened before they have been gauged and proved by an authorised Government officer:—

(a) in the case of issues from a high duty area to a low duty area;

(b) in cases where the consignment has to pass through intervening British or Travancore territory. In this case the provisions of the interstatal transport rules should be followed.

In all other cases depot-keepers are required to verify the consignments on receipt and carefully enter the result of the verification in their accounts; they may, if they so desire, postpone the gauging and proving till a cask is opened for issues in which case they are responsible for the contents as given in the distillery or warehouse permits. All casks received in a leaky or suspicious condition must be verified immediately on arrival at the depots.

4. No consignment of spirits which have to be transported through the British or Travancore territory shall be issued without their being sealed by authorised officers.

5. Each depot must be furnished with a hydrometer of such pattern as may be prescribed by the Commissioner of Excise, a thermometer, a bung-rod and a full dram measure. Bung-rods, dram measures and, if required, hydrometers and thermometers also will be supplied by the department on payment of the cost.

6. Wholesale depot-keepers shall send letters of advice once at the end of every fortnight to the Sub-Inspector of the range in which the shop is situated, whenever a consignment is issued to a shop in a different range from the depot. Letters of advice relating to shops in the same range as the depot shall invariably be written up by the depot-keeper at the time of writing the permit and either sent to the Sub-Inspector or handed over to him when he next inspects the depot.

7. A wastage allowance up to 2 per cent on the quantity advised in each cask received at the depot will be allowed to wholesale depot-keepers who should submit to the Inspector of the Circle in which the depot is situated a statement showing:—

(i) the number of the cask received at the depot, (ii) the quantity advised in each cask, (iii) the quantity out-turned and (iv) the wastage ascertained in each cask. The statement should be submitted not later than the 5th of the month following that to which it relates. All cases of wastage in excess of the 2 per cent limit will be dealt with by the Commissioner, at his discretion, by a fine not exceeding double the duty payable on the excess wastage. If the casks have passed through areas in which different duties are in force, the fine may be calculated on the highest duty prevailing in any of such cases. Only one cask

should be kept open at a time for issue. Depot-keepers should show clearly in their account books, the cask from which each consignment or part of a consignment is issued.

8. Depot-keepers are required to seal at their own cost all consignments of liquor issued to shops. The Commissioner may require that a portion of each supply from a depot to a shop shall be in sealed bottles. The depot-keepers shall use a private seal, an impression of which shall be made not only on jars or other receptacles in which liquor is issued, but also on the permits issued with the consignments. The impression of the seal should be made in the permits with printing ink and not on wax and the hours from and to which the permits will be current should be noted in them. All depot-keepers will be required at the beginning of the year to furnish the Inspector of the Circle within which their depot is situated with two clear impressions of the seal to be used and will not be permitted to change the seal during the year except with the Commissioner's sanction.

9. Depot-keepers and their employees shall have no interest in retail arrack shops.

Special Conditions applicable to Independent Arrack Shop Licenses.

1. No consignment of spirits transported through intervening Travancore or British territory shall be opened before they have been verified by authorised officers.

2. Shop-keepers shall have no interest in arrack wholesale depots.

3. Each licensee shall provide himself with a brass dramset consisting of one one-dram measure, one half-dram measure and one quarter-dram measure which may be obtained from Inspectors of Circles or from the Office of the Commissioner of Excise at cost price. No other measures can be used in any licensed shop.

4. The licensee shall at all times produce before the Inspecting officers the monthly kist receipts for initial and return.

Special Conditions applicable to Foreign Liquor Tavern Licenses.

1. The privilege extends to the sale of foreign liquor and locally made foreign liquor to be consumed on the premises and to sale to any one person at a time up to one reputed quart for removal from the premises.

2. No foreign liquor tavern will be knocked down for a rental which is less than the fee for a fixed fee F. L. 2 retail license.

3. The licensee is prohibited from rectifying spirits by purifying, colouring or flavouring liquor or mixing any material therewith and from blending foreign liquor and locally made foreign liquor.

4. Every receptacle containing spirits flavoured, coloured or compounded in India and received into or kept for sale at the tavern shall be conspicuously labelled or branded with the words "spirits compounded in India". Liquor imported in bulk and bottled in the Cochin State, received into or kept for sale at the taverns shall bear a printed label showing clearly the nature of the liquor contained therein, the country of manufacture, the name of the bottler and the place of bottling. The licensee is forbidden to alter either the nature of the bottled liquors purchased by him or the labels upon the bottles on pain of forfeiture of his license. Beer should be sold from the original receptacle in which it is received and should not be transferred to any other receptacle or receptacles except for special reasons to be recorded immediately by the licensee in his shop account book before transfer is effected.

5. The possession or sale of diluted beer by the licensees is prohibited.

6. The minimum strengths at which imported and locally made foreign spirits can be sold are 35° U. P. for gin and 25° U. P. for all other kinds of spirits except denatured spirits.

7. The licensee is prohibited from dealing in cocoanut toddy arrack and from possessing any interest whatever in country spirits or toddy.

Special Conditions applicable to Independent Toddy Shop Licenses.

1. The privilege extends only to the sale of toddy drawn or obtained under the rules contained in the Diwan's Notification, No. 27, Revenue Department, Separate Revenue, dated 6th Chingam 1107, published on pages 52 to 54 of the Cochin Government Gazette, dated 6th Chingam 1107. Licensees shall not be entitled to possess or sell any other toddy, or to have any dealings or interest whatever in jaggery toddy, arrack, Colombo arrack, Europe made liquor, rectified spirits and country brewed beer. In regard to these latter the Diwan reserves to himself the right to regulate the sale, etc., thereof as he may consider best.

2. The tree-tax leviable throughout the State will be as follows:—

Cocanut Palm	Rs. 4	0	0	each half year	} Payable in two instalments
Sago	„	8	0	do do	
Palmyra	„	3	0	for the whole year	

3. Licensees shall be bound to take out tapping licenses under the provisions of the Notification referred to in (1) *supra*. The licensee shall be responsible for all payments of instalments of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and the rules relating thereto.

4. Toddy shop-keepers in the Cochin State will be allowed to tap trees in the adjoining British Districts and *vice versa* on payment of tree-tax into British treasuries and Cochin State treasuries respectively.

5. The addition of water to and the distillation of spirits from toddy are absolutely prohibited.

6. No sweet toddy, even if it be the produce of marked trees on which tree-tax has been paid, shall be kept or sold in the shop, nor shall any sweet toddy be mixed or allowed to be mixed with fermented toddy drawn from trees marked for the shop either in the shop or outside it.

7. Toddy drawn for one shop should not be mixed with that drawn for another and transported in one receptacle.

8. Each licensee shall provide himself with an ordinary white glass whisky bottle holding 8 drams, in his shop for measuring toddy for sale. No other measure can be used in any licensed shop.

Conditions applicable to Opium and Ganja Licenses.

1. The licensee shall obtain his supply of opium and ganja from the treasury of the Taluk in which the shop is situated on complying with the rules regulating such issues or from other shops. But the special sanction of the Commissioner is necessary for the purchase of opium from other shops. Opium will be issued in quantities of $\frac{1}{2}$ a seer and multiples thereof and ganja in quantities of one seer and multiples thereof. No opium or ganja other than that obtained in the manner specified above shall be sold or received or possessed by licensees. During the closing month of the lease the licensee shall not apply for more

opium or ganja than is necessary to meet the legitimate requirements of the remaining days of the lease. Every indent for opium or ganja in the closing month of the lease shall be sent through the Inspector of the Circle in which the shop is situated who may, at his discretion, refuse to pass it in full or may pass it for supply of such quantity as he considers reasonable.

2. Whenever a licensee desires to purchase opium or ganja from the treasury, he shall remit the value of the quantity required into the treasury of the Taluk in which the shop is situated, at rates which will, from time to time, be notified by the Diwan and produce the chalan before the treasury officer when the quantity paid for will be issued to him from the treasury together with a permit to cover its transport to his shop. Ordinarily the issue of the drug will be made from treasury only on the days notified by the Commissioner of Excise. If any such day happens to be a holiday the issue will be made on the office day next succeeding.

3. The issue price at the Taluk treasuries will be as follows until further orders.

Ganja per seer	Rs.	29	8	0
Opium for a full seer cake	..	81	0	0
Do half seer cake	..	40	8	0

4. In the event of the Government issue price of opium and ganja being enhanced during the currency of the lease, the licensee shall be bound to pay to the Government on the balance stock found in his possession on the date on which the enhanced price takes effect, the difference between the enhanced price and the original price at which the licensee purchased the drug from the treasury.

5. The licensee shall keep at any one time no greater quantity of ganja, bhang and other intoxicating drugs prepared from the hemp plant or of opium and intoxicating drugs other than morphia or preparations for smoking, than may be fixed by the Commissioner who may impose a maximum limit on the quantity to be sold under a license, and the Diwan may, at any time during the currency of a lease, if he finds that the issues to a shop are abnormally high, restrict further issues unless good reason is shown by the licensee.

6. If the license is used as a cloak for illicit sale or if the licensee knowingly sells opium or ganja to a smuggler or if the Commissioner of Excise has reason to suspect that the licensee is guilty of any of these offences, he may, after recording his

reasons, forthwith cancel the license or resell or otherwise dispose of the privilege at the risk of the licensee. The rent for the whole lease shall become due at once when a license is cancelled under this condition.

Special Conditions applicable to Ganja Licenses.

1. The licensee shall be bound by the hemp drug rules prescribed by the Diwan in Notification No. 24, dated 6th Chingam 1107, Revenue Department, Separate Revenue, published on pages 37 to 50, of Part I of the Gazette, dated 6th Chingam 1107 and No. 54, dated 9th Vrischigam 1106, Revenue Department, Separate Revenue, published on pages 435 to 445 of Part I of the Cochin Government Gazette, dated 23rd Kumbham 1106 and by any additional, general or special rules which may, from time to time, be prescribed under the Abkari Regulation.

2. The privilege conferred extends only to the sale of ganja, bhang and other intoxicating drugs prepared from the hemp plant, but the privilege shall not extend to the sale of ganja or bhang mixed with tobacco in any form for the purpose of smoking or chewing.

3. Licensees are prohibited from breaking up the pressed ganja kept for sale in their shops except in small quantities not exceeding the average daily sales in their shops. Other drugs may be manufactured from ganja and bhang in shops and sold to other licensees under these rules.

4. No licensee shall destroy the seeds or any part of his stock of ganja. The seeds if separated from the stock as well as any part of the stock which the licensee desires to destroy should be carefully preserved for examination and destruction by an Inspecting officer.

5. The Commissioner of Excise may grant to any *bona fide* medical practitioner or druggist for an annual fee of Rs. 5, a special license in such form as will be prescribed by the Diwan for sale for medicinal purposes only, of ganja and preparations and admixtures of the same in accordance with these rules.

Special Conditions applicable to Opium Shop Licenses.

1. The licensee shall be bound by the opium rules prescribed under the Opium Regulation in Diwan's Notifications

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Nos. 19, dated 6th Chingam 1107, Revenue Department, Separate Revenue, published on pages 12 to 23 and No. 54, dated 9th Vrischigam 1106, Revenue Department, Separate Revenue, published on pages 435 to 445, Part I of the Cochin Government Gazettes, dated 6th Chingam 1107 and 23rd Kumbham 1106, respectively and by any additional, general or special rules that may, from time to time, be notified.

2. The privilege conferred extends only (a) to the retail sale of opium and (b) the manufacture and retail sale of intoxicating drugs made from opium or the poppy other than morphia or preparations for smoking, in shops duly licensed.

3. The smoking or consumption of opium or its preparations in any form in premises licensed for sale and the sale of morphia or preparations for smoking are prohibited.

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