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AGENDA

nda for the Fourth Session of the Bombay Legislative Council, commencing at the Council Hall, Bombay, on Monday, the 30th November 1931, at 2 p.m.

OATH OR AFFIRMATION OF ALLEGIANCE TO THE CROWN.

NOMINATION OF FOUR CHAIRMEN BY THE PRESIDENT.

QUESTIONS AND ANSWERS.

GOVERNMENT BILL—

Bill No. XLV of 1931 (A Bill to provide for a succession duty in the Presidency of Bombay)—*First Reading.*

Notices of amendments* have been received from—

(1) Rao Bahadur D. R. Patil, M.L.C.

(2) Mr. N. E. Navle, M.L.C.

(3) Dr. M. K. Dixit, M.L.C.

(4) The Honourable Sir Govindrao B. Pradhan, Kt., B.A., LL.B., M.L.C.

DEMANDS FOR SUPPLEMENTARY GRANTS.

* *Vide* Appendix to this Agenda.

G. S. RAJADHYAKSHA,

Secretary to the Legislative Council of the Governor of Bombay.

Bombay,
30th November 1931.

APPENDIX 1

BILL No. I OF 1932.

A Bill to provide for the levy of a duty on consumption of electrical energy in the Presidency of Bombay and to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the said Presidency

(As published in the "Bombay Government Gazette" of the 4th February 1932.)

WHEREAS it is expedient to provide for the levy of a duty on consumption of electrical energy in the Presidency of Bombay and to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the said Presidency for the purposes hereinafter appearing; and whereas the previous sanction of the Governor General required by sub-section (*3*) of section 80A of the Government of India Act and the previous sanction of the Governor required by section 80C of the said Act have been obtained for the passing of this Act, It is hereby enacted as follows —

VII of 1870
II of 1899
5 & 6 Geo V, c 61

PART I —*Preliminary*

1 *Short title*.—This Act may be called the Bombay Finance Act, 1932.

2 *Extent and commencement*.—(*1*) Except where it is otherwise provided in this Act, this Act extends to the whole of the Presidency of Bombay

(*2*) It shall come into force on the 1st day of April 1932

PART II—*Electricity Duty*

3. *Extent of Part II*—This Part extends to the whole of the Presidency of Bombay except Aden

4. *Definitions*—In this Part, unless there is anything repugnant in the subject or context,

(*a*) "consumer" means any person who is supplied with energy by a licensee,

(*b*) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message,

(*c*) "licensee" means any person licensed under Part II of the Indian Electricity Act, 1910, to supply energy, IX of 1910

(*d*) "prescribed" means prescribed by rules made under this Part,

[Appendix 1—*contd*]

5 *Duty on units of energy consumed*—There shall be levied and paid to the Government of Bombay, on the units of energy consumed excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as "electricity duty") at the rates specified in the schedule to this Part

Provided that electricity duty shall not be leviable on the units of energy consumed by Government o by a tramway company, or by a railway administration as defined in clause (*6*) of section 3 of the
IX of 1890 Indian Railways Act, 1890, or by or in respect of any concern, undertaking institution, premises, body, person or any class of persons or thing which the Government may exempt from payment thereof by a notification in the *Bombay Government Gazette*

6 *Payment of electricity duty*—(*1*) Every licensee shall collect and pay to the Government, at the time and in the manner prescribed, the proper electricity duty payable under this Part on the units of energy supplied by him to consumers The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government

Provided that where the licensee has been unable to recover his dues for the energy supplied by him, he shall not be liable to pay the duty in respect of the energy so supplied

(*2*) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee may, without prejudice to the right of Government to recover the amount under section 9, and after giving not less than seven clear days notice in writing to such person, cut off the supply of energy to such person, and he may, for that purpose, exercise the power conferred on
IX of 1910 him by sub-section (*1*) of section 24 of the Indian Electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him

(*3*) The licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage as may be determined by the Government on the amount of the duty collected and paid by him under sub-section (*1*)

7. *Licensee to keep books of account and submit returns*—Every licensee shall, unless he is exempt from payment of electricity duty under the proviso to section 5, keep books of account in the prescribed form and submit to the Government or to the prescribed officer returns in such form and at such times as may be prescribed, showing the units of energy supplied by him to each consumer or consumed by him as the case may be, and the amount of the duty payable thereon and recovered or paid by him under section 6

8 *Inspecting officers*—The Government may, by notification in the *Bombay Government Gazette*, appoint inspecting officers to inspect the books of accounts of licensees Such officers shall perform such duties and exercise such powers as may be prescribed for the purpose of

[Appendix 1—contd]

carrying into effect the provisions of this Part and the rules made thereunder

9. *Recoveries.*—Any sum due on account of electricity duty, if not paid at the time and in the manner prescribed, shall be recoverable, at the discretion of Government, either from the consumer, or, subject to the proviso to section 6 (*1*), from the licensee, and either through civil court or as an arrear of land revenue

10 *Penalties*—If any person liable under section 7 to keep books of account or to submit returns fails to keep or submit the same in the manner prescribed or obstructs an inspector in the exercise of his powers and duties under this Part and the rules thereunder or contravenes any rule made under section 11, he shall, on conviction, be punishable with fine which may extend to fifty rupees

11 *Power to make rules*—(*1*) The Government may make rules, not inconsistent with the provisions of this Part, for the purpose of carrying into effect the provisions of this Part

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

(*a*) prescribe the time and manner of payment of the electricity duty under section 6,

(*b*) prescribe the form of the books of account to be kept and the times at which, the form in which and the officers to whom the returns required by section 7 shall be submitted,

(*c*) prescribe the powers and duties of inspecting officers, and

(*d*) provide for any other matter for which there is no provision or insufficient provision in this Part and for which provision is, in the opinion of the Government, necessary for giving effect to the provisions of this Part

(*3*) Such rules shall be published in the *Bombay Government Gazette*

SCHEDULE.

(See Section 5)

For lights and fans

(*a*) Commercial and business premises, clubs, restaurants, hotels, residential premises and all other premises not falling under clauses (*b*) and (*c*) and not exempted under section 5	Six pies for each unit of energy consumed
(*b*) Theatres and illuminated signs	Three pies for each unit of energy consumed.
(*c*) When flat rates are charged by the licensee the following duty shall be payable —	
For a 20 watt light	Two annas per mensem
For a 30 watt light	Three annas per mensem
For a 40 watt light	Four annas per mensem
For a 60 watt light	Six annas per mensem.

[Appendix 1—*contd*]

PART III—*Court-fees*

12. *Amendment of section 7 of VII of 1870*—In section 7 of the Court-fees Act, 1870, in its application to the Presidency of Bombay, in this Part referred to as the said Act,—

VII of 1870

(a) to clause (d) of paragraph (iv) the words "or other consequential relief" shall be added,

(b) after the word "appeal" in paragraph (iv) the words "with a minimum fee of rupees fifteen in each case" shall be inserted, and

(c) in clauses (1), (2) and (3) of the proviso to paragraph (v) for the words "five", "ten" and "ten" the words "ten", "twenty" and "twenty" shall, respectively, be substituted

13. *Amendment of Schedule I to VII of 1870*—For articles, 1, 8, 11, 12 and 12-A of, and the Table of rates of *ad valorem* fees in Schedule I to the said Act the following shall be substituted, namely —

SCHEDULE I

Ad Valorem Fees

Number	—	Proper fee
1 Plaint, written statement pleading a set off or counterclaim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3	When the amount or value of the subject matter in dispute does not exceed five rupees	Six annas
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees	Six annas
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees	Twelve annas
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees	Seven rupees and eight annas
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees	Fifteen rupees
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees	Twenty two rupees and eight annas.

[Appendix 1—*contd*]

Number	——	Proper fee
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees	Thirty rupees
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees	Thirty rupees
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees	Thirty rupees
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees	
8 Copy of any document liable to stamp duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*) When the stamp-duty chargeable on the original does not exceed one rupee	The amount of the duty chargeable on the original
	(*b*) In any other case.	One rupee II of 1899
11 Probate of a will or letters of administration with or without will annexed	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount or value in excess of one thousand rupees, up to five thousand rupees	Two per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five thousand rupees, on the part of the amount or value in excess of five thousand rupees, up to ten thousand rupees.	Two and a half per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount or value in excess of ten thousand rupees, up to fifty thousand rupees	Three per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount or value in excess of fifty thousand rupees, up to one lakh of rupees	Three and a half per centum

[Appendix 1—*contd*]

Number	——	Proper fee
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh of rupees, on the part of the amount or value in excess of one lakh of rupees, up to one lakh and fifty thousand rupees	Four per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh and fifty thousand rupees, on the part of the amount or value in excess of one lakh and fifty thousand rupees, up to two lakhs of rupees.	Four and a half per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs of rupees, on the part of the amount or value in excess of two lakhs of rupees, up to two lakhs and fifty thousand rupees.	Five per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs and fifty thousand rupees on the part of the amount or value in excess of two lakhs and fifty thousand rupees, up to three lakhs of rupees	Five and a half per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakhs of rupees, on the part of the amount or value in excess of three lakhs of rupees, up to four lakhs of rupees	Six per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds four lakhs of rupees, on the part of the amount or value in excess of four lakhs of rupees, up to five lakhs of rupees	Six and a half per centum
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five lakhs of rupees, on the part of the amount or value in excess of five lakhs of rupees	Seven per centum

[Appendix 1—*contd*]

Number		Proper fee	
	Provided that when, after the grant of a certificate under Part X of the Indian Succession Act, 1925, or under Bombay Regulation VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant		XXXIX of 1925
12 Certificate under Part X of the Indian Succession Act, 1925		The fees leviable in the case of a probate (article 11) on the amount or value of any debt or security specified in the certificate under section 374 of the Act, and one and a half times this fee on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act *Note*—(*1*) The amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained (*2*) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained	XXXIX of 1925
12 A Certificate under Bombay Regulation VIII of 1827		The fee leviable in the case of a probate (article 11) on the amount or value of the property in respect of which the certificate is granted	

[Appendix 1—*contd.*]

Table of rates of ad valorem *fees leviable on the institution of suits.*

When the amount or value of the subject matter exceeds—	But does not exceed—	Proper fee	
Rs	Rs	Rs	a
	5	0	6
5	10	0	12
10	15	1	2
15	20	1	8
20	25	1	14
25	30	2	4
30	35	2	10
35	40	3	0
40	45	3	6
45	50	3	12
50	55	4	2
55	60	4	8
60	65	4	14
65	70	5	4
70	75	5	10
75	80	6	0
80	85	6	6
85	90	6	12
90	95	7	2
95	100	7	8
100	110	8	4
110	120	9	0
120	130	9	12
130	140	10	8
140	150	11	4
150	160	12	0
160	170	12	12
170	180	13	8
180	190	14	4
190	200	15	0
200	210	15	12
210	220	16	8
220	230	17	4
230	240	18	0
240	250	18	12
250	260	19	8
260	270	20	4
270	280	21	0
280	290	21	12
290	300	22	8
300	310	23	4
310	320	24	0
320	330	24	12
330	340	25	8
340	350	26	4
350	360	27	0
360	370	27	12
370	380	28	8
380	390	29	4
390	400	30	0
400	410	30	12
410	420	31	8
420	430	32	4
430	440	33	0
440	450	33	12
450	460	34	8
460	470	35	4
470	480	36	0
480	490	36	12
490	500	37	8
500	510	38	4
510	520	39	0
520	530	39	12
530	540	40	8
540	550	41	4
550	560	42	0
560	570	42	12
570	580	43	8
580	590	44	4
590	600	45	0
600	610	45	12
610	620	46	8
620	630	47	4
630	640	48	0
640	650	48	12
650	660	49	8
660	670	50	4
670	680	51	0
680	690	51	12
690	700	52	8
700	710	53	4
710	720	54	0
720	730	54	12
730	740	55	8
740	750	56	4
750	760	57	0
760	770	57	12
770	780	58	8
780	790	59	4
790	800	60	0
800	810	60	12
810	820	61	8
820	830	62	4
830	840	63	0
840	850	63	12
850	860	64	8
860	870	65	4
870	880	66	0
880	890	66	12
890	900	67	8
900	910	68	4
910	920	69	0
920	930	69	12
930	940	70	8
940	950	71	4
950	960	72	0
960	970	72	12
970	980	73	8
980	990	74	4
990	1,000	75	0
1,000	1,100	82	8
1,100	1,200	90	0

[Appendix 1—*contd.*]

When the amount or value of the subject matter exceeds—	But does not exceed—	Proper fee	
Rs	Rs	Rs	a
1,200	1,300	97	8
1,300	1,400	105	0
1,400	1,500	112	8
1,500	1,600	120	0
1,600	1,700	127	8
1,700	1,800	135	0
1,800	1,900	142	8
1,900	2,000	150	0
2,000	2,100	157	8
2,100	2,200	165	0
2,200	2,300	172	8
2,300	2,400	180	0
2,400	2,500	187	8
2,500	2,600	195	0
2,600	2,700	202	8
2,700	2,800	210	0
2,800	2,900	217	8
2,900	3,000	225	0
3,000	3,100	232	8
3,100	3,200	240	0
3,200	3,300	247	8
3,300	3,400	255	0
3,400	3,500	262	8
3,500	3,600	270	0
3,600	3,700	277	8
3,700	3,800	285	0
3,800	3,900	292	8
3,900	4,000	300	0
4,000	4,100	307	8
4,100	4,200	315	0
4,200	4,300	322	8
4,300	4,400	330	0
4,400	4,500	337	8
4,500	4,600	345	0
4,600	4,700	352	8
4,700	4,800	360	0
4,800	4,900	367	8
4,900	5,000	375	0
5,000	5,250	390	0
5,250	5,500	405	0
5,500	5,750	420	0
5,750	6,000	435	0
6,000	6,250	450	0
6,250	6,500	465	0
6,500	6,750	480	0
6,750	7,000	495	0
7,000	7,250	510	0
7,250	7,500	525	0
7,500	7,750	540	0
7,750	8,000	555	0
8,000	8,250	570	0
8,250	8,500	585	0
8,500	8,750	600	0
8,750	9,000	615	0
9,000	9,250	630	0
9,250	9,500	645	0
9,500	9,750	660	0
9,750	10,000	675	0
10,000	10,500	697	8
10,500	11,000	720	0
11,000	11,500	742	8
11,500	12,000	765	0
12,000	12,500	787	8
12,500	13,000	810	0
13,000	13,500	832	8
13,500	14,000	855	0
14,000	14,500	877	8
14,500	15,000	900	0
15,000	15,500	922	8
15,500	16,000	945	0
16,000	16,500	967	8
16,500	17,000	990	0
17,000	17,500	1,012	8
17,500	18,000	1,035	0
18,000	18,500	1,057	8
18,500	19,000	1,080	0
19,000	19,500	1,102	8
19,500	20,000	1,125	0
20,000	21,000	1,155	0
21,000	22,000	1,185	0
22,000	23,000	1,215	0
23,000	24,000	1,245	0
24,000	25,000	1,275	0
25,000	26,000	1,305	0
26,000	27,000	1,335	0
27,000	28,000	1,365	0
28,000	29,000	1,395	0
29,000	30,000	1,425	0
30,000	32,000	1,455	0
32,000	34,000	1,485	0
34,000	36,000	1,515	0
36,000	38,000	1,545	0
38,000	40,000	1,575	0
40,000	42,000	1,605	0
42,000	44,000	1,635	0
44,000	46,000	1,665	0
46,000	48,000	1,695	0
48,000	50,000	1,725	0

[Appendix 1—*contd*]

and the fee increases at the rate of thirty rupees for every five thousand rupees, or part thereof, up to a maximum of ten thousand rupees for example—

Rs	Rs a	Rs.	Rs a.
1,00,000	2,025 0	9,00,000	6,825 0
2,00,000	2,625 0	10,00,000	7,425 0
3,00,000	3,225 0	11,00,000	8,025 0
4,00,000	3,825 0	12,00,000	8,625 0
5,00,000	4,425 0	13,00,000	9,225 0
6,00,000	5,025 0	14,00,000	9,825 0
7,00,000	5,625 0	15,00,000	10,000 0
8,00,000	6,225 0		

14 *Amendment of Schedule II to VII of 1870*—For Articles 1, 6, 7, 12, 14, 17, 18, 19, 20 and 21 of Schedule II to the said Act the following shall be substituted, namely —

"SCHEDULE II

Fixed Fees

Number		Proper fee
1 Application or petition	(*a*) When presented to any officer of the Customs or excise Department or to any Magistrate by any person having dealings with the Government, and when the subject matter of such application relates exclusively to those dealings or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject matter of the application or petition relates exclusively to such engagement or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition, relates solely to such conservancy or improvement or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under the Provincial Small Causes Courts Act, 1887 [IX of 1887], or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject matter is less than fifty rupees, not being an application for assistance under section 86 of the Bombay Land Revenue Code, 1879 [Bom V of 1879]	Four annas

[Appendix 1—*contd*]

Number	—	Proper fee	
	or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office		
	(*aa*) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879, in relation to any case in which the amount or value of the subject matter is less than fifty rupees	Eight annas	Bom V of 1879
	(*b*) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code, 1898, arrest without warrant, and presented to any Criminal Court	One rupee	V of 1898
	or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity and not otherwise provided for by this Act		
	or to deposit in Court revenue or rent		
	or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant		
	(*bb*) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879, in relation to any case in which the amount or value of the subject-matter is or exceeds fifty rupees but is less than one hundred rupees	One rupee	Bom V of 1879
	(*c*) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided for by this Act	Two rupees	

[Appendix 1—*contd*]

	Number.	——	Proper fee
Bom V of 1879		(*cc*) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879, in relation to any case in which the amount or value of the subject-matter is or exceeds one hundred rupees	Two rupees
		(*d*) When presented to a High Court	Six rupees
V of 1898. V of 1908	6 Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act		One rupee
IV of 1869	7 Undertaking under section 49 of the Indian Divorce Act, 1869		One rupee
	12 Caveat	When the amount or value of the property involved does not exceed two thousand rupees	Five rupees
		When the amount or value of the property involved exceeds two thousand rupees	Ten rupees
XXI of 1866	14 Petition in a suit under the Native Converts Marriage Dissolution Act, 1866		Ten rupees
	17 Plaint or memorandum of appeal in each of the following suits —		
	(*i*) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court,	When the amount or value of the property involved does not exceed five hundred rupees	Ten rupees
	(*ii*) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates, and	When the amount or value of the property involved exceeds five hundred rupees	Fifteen rupees
	(*iii*) to obtain a declaratory decree or order, where no consequential relief is prayed,		Fifteen rupees
	(*iv*) to set aside alienation,		Fifteen rupees

Number	—	Proper fee	
(v) to set aside a decree or award,	When the amount or value of the property involved does not exceed five hundred rupees	Ten rupees	
	When the amount or value of the property involved exceeds five hundred rupees	Fifteen rupees	
(vi) to set aside an adoption, and		Fifteen rupees	
(vii) any other suit where it is not possible to estimate at a money value the subject matter in dispute, and which is not otherwise provided for by this Act,		Fifteen rupees.	
18 Application—			
(a) under paragraph 17 of the Second Schedule to the Code of Civil Procedure, 1908,		Ten rupees.	V of 1908
(b) for probate or letters of administration or for revocation thereof under the Indian Succession Act, 1925,	When the amount or value of the Estate does not exceed two thousand rupees	Two rupees,	XXXIX of 1925
	When it exceeds two thousand rupees, but does not exceed five thousand rupees	Five rupees	
(c) for a certificate under Part X of the Indian Succession Act, 1925, or Bombay Regulation VIII of 1827,	When it exceeds five thousand rupees	Ten rupees	XXXIX of 1925
(d) for opinion or advice or for discharge from a Trust, or for appointment of new Trustees, under section 34, 72, 73 or 74 of the Indian Trusts Act, 1882,		Ten rupees	II of 1882.
(e) for the winding up of a Company, under section 166 of the Indian Companies Act, 1913,		Ten rupees	VII of 1913
(f) under rule 58 of Order XXI of the Code of Civil Procedure, 1908, regarding a claim to attached property	When the amount or value of the property exceeds five hundred rupees	Ten rupees	V of 1908
19 Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908		Twenty rupees	V of 1908

[Appendix 1—*contd.*]

	Number.	—	Proper fee.
IV of 1869.	20. Every petition under the Indian Divorce Act, 1869, except petitions under section 44 of that Act and every memorandum of appeal under section 55 of that Act.		Thirty rupees.
XV of 1865.	21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865.	....	Thirty rupees.

PART IV—*Stamp Duties.*

II of 1899. **15.** *Amendment of II of 1899.*—In the Indian Stamp Act, 1899, in its application to the Presidency of Bombay, the following amendments shall be made, namely :—

(*1*) In section 2—

(*a*) after clause (*12*) the following shall be inserted, namely :—

"(*12A*) 'forward delivery' means, in relation to any transaction for the purchase or sale of any goods, merchandise or other thing, that no immediate delivery of the goods, merchandise or other thing purchased or sold is contemplated."

(*b*) to clause (*14*) the following explanation shall be added, namely :—

"*Explanation.*—An entry in a note-book, memorandum-book or book of accounts or other writing by which any right or liability is, or purports to be, created, transferred, limited, extended extinguished or recorded is an instrument within the meaning of this clause."

(*2*) *Amendment of sections 4 and 6 of II of 1899.*—In sub-section (*1*) of section 4, and in the proviso of section 6, for the words "one rupee" the words "two rupees" shall be substituted.

(*3*) *Amendment of sections 11, 32, 35, 40, 41, 69 and 74 of II of 1899.*—In clause (*a*) of section 11, proviso (*c*) to section 32, proviso (*a*) to section 35, sub-section (*1*) of section 40, section 41, clause (*b*) of section 69 and the proviso to section 74 before the words "one anna," the words "two annas" shall be inserted.

(*4*) *New section 19A of II of 1899.*—After section 19, the following section shall be inserted, namely :—

"*19A. Payment of duty on certain instruments liable to increased duty in Bombay Presidency.*—Where any instrument of the nature described in any article in Schedule I and relating to any property situate or to any matter or thing done or to be done in the Presidency

[Appendix 1—*contd.*]

of Bombay is executed out of the said Presidency and subsequently comes in the said Presidency—

(*a*) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under Schedule I on a document of the like description executed in the Presidency of Bombay less the amount of duty, if any, already paid on such instrument in British India,

(*b*) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (*a*) of this section, in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty, and

(*c*) the provisions contained in clause (*b*) of the proviso to sub-section (*3*) of section 32 shall apply to such instrument as if such were an instrument executed or first executed out of British India and first received in British India when it became chargeable to the higher duty aforesaid, but the provisions contained in clause (*a*) of the said proviso shall not apply thereto."

(*5*) *Amendment of section 28 of II of 1899.*—For the proviso to sub-section (*4*) of section 28 the following shall be substituted, namely :—

"Provided that notwithstanding anything contained in article 23 of Schedule I the duty on such last mentioned conveyance shall in no case be less than two rupees."

(*6*) *Amendment of section 32 of II of 1899.*—In proviso (*c*) to sub-section (*3*) of section 32 after the words "promissory note" the words "or an Agreement or Memorandum of an agreement chargeable under Article No. 5 (*aa*), 5 (*b*) or 5 (*bb*) or any Note or Memorandum chargeable under Article No. 43 (*b*), 43 (*bb*) or 43 (*c*) of Schedule I" shall be inserted.

(*7*) *Amendment of section 35 of II of 1899.*—In proviso (*a*) to section 35 after the words "promissory note" the words "or an Agreement or Memorandum of an agreement chargeable under Article No. 5 (*aa*), 5 (*b*) or 5 (*bb*) or a Note or Memorandum chargeable under Article No. 43 (*b*), 43 (*bb*) or 43 (*c*) of Schedule I" shall be inserted.

(*8*) *Amendment of section 40 of II of 1899.*—In sub-section (*1*) of section 40 after the words "promissory note" the words "or an Agreement or Memorandum of an Agreement chargeable under Article No. 5 (*aa*), 5 (*b*) or 5 (*bb*) or a Note or Memorandum chargeable under Article No. 43 (*b*), 43 (*bb*) or 43 (*c*) of Schedule I" shall be inserted.

(*9*) *Amendment of section 41 of II of 1899.*—In section 41 after the words "promissory note" the words "or an Agreement or Memorandum of an agreement chargeable under Article No. 5 (*aa*), (5) (*b*) or 5 (*bb*) or a Note or Memorandum chargeable under Article No. 43 (*b*), 43 (*bb*) or 43 (*c*) of Schedule I" shall be inserted.

[Appendix 1—*contd.*]

(10) *Amendment of Schedule I of II of 1899.*—In Schedule I,—

(a) in column 1 of article 12 clauses (a) and (b) shall be repealed;

(b) for the entries in column 2 of the said Schedule relating to Articles 2 (b), 3, 4, 8 (b), 9, 12, 14, 15, 16, 18, 20, 22, 23, 24, 25 (b), 26 (b), 29, 30 (b), 35, 39, 40 (c), 41, 42, 44, 46, 48, 50, 51, 54, 55 (b), 57 (b), 58, 62 (c) (ii) and 65 and shown in column 2 of the Schedule to this Part the entries shown in column 3 of the latter Schedule shall be substituted;

(c) for articles 5 and 43, the following shall, respectively, be substituted, namely :—

"5. Agreement or Memorandum of an Agreement—

(a) if relating to the sale of a bill of exchange;	Four annas.
(aa) if relating to the sale of a Government security;	Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security.
(b) if relating to the sale of a share in an incorporated company or other body corporate;	One anna for every Rs. 1,000 or part thereof of the value of the share.
(bb) if for or relating to the sale or purchase of goods or merchandise for forward delivery;	One anna for every 'unit' of transaction or part thereof. *Explanation.*—For the purposes of this article and article No. 43 (Note or Memorandum) 'unit of transaction' shall mean,— (i) in transactions relating to the purchase or sale of cotton,—fifty bales of cotton, a bale of cotton being equivalent to the quantity of cotton weighing approximately 392 pounds; (ii) in transactions relating to the purchase or sale of wheat,—25 tons of wheat; (iii) in transactions relating to the purchase or sale or linseed,—25 tons of linseed; (iv) in transactions relating to the purchase or sale of cotton seeds,—25 tons of cotton seeds; (v) in transactions relating to the purchase or sale of groundnuts,—25 tons of groundnuts; (vi) in transactions relating to the purchase or sale of castor seeds,—25 tons of castor seeds; (vii) in transactions relating to the purcase or sale of silver bullion,—one bar of silver, a bar being equivalent in weight to 2,800 tolas; (viii) in transactions relating to the purchase or sale of gold bullion,—250 tolas of gold, a tola being equivalent in weight to 180 grains Troy; (ix) in transactions relating to the purchase or sale of any other goods, merchandise or thing,—such unit as the Governor in Council may, by notification in the *Bombay Government Gazette*, fix in this behalf.
(c) if not otherwise provided for.	One rupee.

[Appendix 1—*contd.*]

Exemptions.

Agreement or Memorandum of agreement,—

(*a*) for or relating to the sale of goods or merchandise exclusively, not being an agreement or memorandum of agreement chargeable under clause (*bb*) of this Article or a Note or Memorandum chargeable under No. 43;

(*b*) made in the form of tenders to the Government of India for or relating to any loan;

(*c*) made under the European Vagrancy Act, 1874, section 17. IX of 1874.

"43. Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal,—

(*a*) of any goods exceeding in value twenty rupees, not being goods chargeable under clause (*c*);	Four annas.
(*b*) of any stock or marketable security exceeding in value twenty rupees, not being a Government security;	One anna for every Rs. 1,000 or part thereof of the value of the stock or security.
(*bb*) of a Government security; ..	Subject to a maximum of twenty rupees, two annas for every 10,000 rupees or part thereof of the value of the security.
(*c*) of goods for forward delivery ..	One anna for every unit of transaction or part thereof. *Note.*—For a definition of 'unit of transaction' see explanation to Article No. 5 (*bb*)."

and

(*d*) for Articles 7 and 10 the following shall, respectively, be substituted, namely:—

"7. Appointment in execution of a power, where made by any writing not being a will—

(*a*) of trustees	Fifteen rupees.
(*b*) of property, moveable or immoveable.	Thirty rupees.

"10. Articles of Association of a Company—

(*a*) where the company has no share capital or the nominal share capital does not exceed Rs. 2,500;	Twenty-five rupees.
(*b*) where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 1,00,000.	Fifty rupees.
(*c*) where the nominal share capital exceeds Rs. 1,00,000.	One hundred rupees.

Exemption.

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913. VII of 1913.

See also Memorandum of Association of a Company (No. 39)."

[Appendix 1—*contd.*]

(*e*) in clause (*a*) in column (1) of Article 25 for the words " one rupee " the words " two rupees " shall be substituted ; and

(*f*) in provisos (*a*) and (*c*) in column 2 of Article 45, for the words " eight annas " the words " one rupee " shall be substituted.

SCHEDULE.

[*See section 15 (10).*]

1	2	3
2. Administration Bond—		
(*b*) in any other case ..	.. Five rupees ..	Ten rupees.
3. Adoption Deed ..	.. Ten rupees ..	Twenty-rupees.
4. Affidavit ..	.. One rupee ..	Two rupees.
8. Appraisement, etc.—		
(*b*) in any other case ..	.. Five rupees ..	Ten rupees.
9. Apprenticeship-Deed ..	.. Five rupees ..	Ten rupees.
12. Award ..	.. The same duty as a Bond (No. 15) for such amount. Five rupees ..	The same duty as a Bond (No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of twenty rupees.
14. Bill of Lading	. Four annas .. *N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.	Eight annas. *N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
15. Bond—		
where it exceeds Rs. 200 and does not exceed Rs. 300.	One rupee eight annas.	One rupee fourteen annas.
where it exceeds Rs. 300 and does not exceed Rs. 400.	Two rupees ..	Two rupees eight annas.
where it exceeds Rs. 400 and does not exceed Rs. 500.	Two rupees eight annas.	Three rupees eight annas.
where it exceeds Rs. 500 and does not exceed Rs. 600.	Three rupees ..	Four rupees eight annas.
where it exceeds Rs. 600 and does not exceed Rs. 700.	Three rupees eight annas.	Five rupees four annas.
where it exceeds Rs. 700 and does not exceed Rs. 800.	Four rupees ..	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900.	Four rupees eight annas.	Six rupees twelve annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000.	Five rupees ..	Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas.	Three rupees twelve annas.

[Appendix 1—*contd.*]

16. Bottomry Bond, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.	Where the amount or value secured does not exceed Rs. 10 .. Three annas. where it exceeds Rs. 10 and does not exceed Rs. 50 .. Six annas. where it exceeds Rs. 50 and does not exceed Rs. 100 .. Twelve annas. where it exceeds Rs. 100 and does not exceed Rs. 200 .. One rupee eight annas. where it exceeds Rs. 200 and does not exceed Rs. 300 .. Two rupees four annas. where it exceeds Rs. 300 and does not exceed Rs. 400 .. Three rupees. where it exceeds Rs. 400 and does not exceed Rs. 500 .. Three rupees twelve annas. where it exceeds Rs. 500 and does not exceed Rs. 600 .. Four rupees eight annas. where it exceeds Rs. 600 and does not exceed Rs. 700 .. Five rupees four annas. where it exceeds Rs. 700 and does not exceed Rs. 800 .. Six rupees. where it exceeds Rs. 800 and does not exceed Rs. 900 .. Six rupees twelve annas. where it exceeds Rs. 900 and does not exceed Rs. 1,000 .. Seven rupees eight annas. and for every Rs. 500 or part thereof in excess of Rs. 1,000 .. Three rupees twelve annas.	
18. Certificate of Sale—			
(*a*) where the purchase-money does not exceed Rs. 10.		Two annas	Four annas.
(*b*) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25.		Four annas	Eight annas.
(*c*) in any other case		The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.	The same duty as a conveyance (No.23) for a consideration equal to the amount of the purchase-money only.
20. Charter-Party		One rupee ..	Two rupees.
22. Composition-Deed		Ten rupees ..	Twenty-rupees.
23. Conveyance—			
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.		Eight annas ..	Twelve annas.
where it exceeds Rs. 50 but does not exceed Rs. 100.		One rupee ..	One rupee eight annas.
where it exceeds Rs. 100 but does not exceed Rs. 200.		Two rupees ..	Three rupees.
where it exceeds Rs. 200 but does not exceed Rs. 300.		Three rupees ..	Four rupees eight annas.
where it exceeds Rs. 300 but does not exceed Rs. 400.		Four rupees ..	Six rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500.		Five rupees ..	Seven rupees eight annas.
where it exceeds Rs. 500 but does not exceed Rs. 600.		Six rupees ..	Nine rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700.		Seven rupees ..	Ten rupees eight annas.
where it exceeds Rs. 700 but does not exceed Rs. 800.		Eight rupees ..	Twelve rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900.		Nine rupees ..	Thirteen rupees eight annas.

[Appendix 1—*contd.*]

where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Ten rupees	Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Five rupees	Seven rupees eight annas.
24. Copy or Extract—		
(*i*) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee.	Eight annas ..	One rupee.
(*ii*) in any other case ..	One rupee ..	Two rupees.
25. Counterpart or Duplicate—		
(*b*) in any other case ..	One rupee ..	Two rupees.
26. Customs Bond—		
(*b*) in any other case	Five rupees ..	Ten rupees.
29. Divorce	One rupee ..	Five rupees.
30. Entry as an Advocate, Vakil or Attorney on the roll of any High Court—		
(*b*) in the case of an Attorney ..	Two hundred and fifty rupees.	Five hundred rupees.
35. Lease, including an under-lease or sub-lease and any agreement to let or sub-let—		
(*a*) where by such lease the rent is fixed and no premium is paid or delivered—		(*a*) where by such lease the rent is fixed and no premium is paid or delivered—
(*i*) where the lease purports to be for a term of less than one year;	The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.	(*i*) where the lease purports to be for a term of less than one year: The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.
(*ii*) where the lease purports to be for a term of not less than one year but not more than three years;	The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.	(*ii*) where the lease purports to be for a term of not less than one year, but not more than five years; The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.
(*iii*) where the lease purports to be for a term in excess of three years;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.	(*iii*) where the lease purports to be for a term exceeding five years but not exceeding ten years; The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

[Appendix 1—*contd.*]

(*iv*) where the lease does not purport to be for any definite term;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.	(*iv*) where the lease purports to be for a term exceeding ten years but not exceeding twenty years; The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.
(*v*) where the lease purports to be in perpetuity;	The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.	(*v*) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years; The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
		(*vi*) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years; The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.
		(*vii*) where the lease purports to be for a term exceeding one hundred years or in perpetuity; The same duty as a Conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of the rents which would be paid or delivered in respect of the first fifty years of the lease.
		(*viii*) where the lease does not purport to be for any definite term;

[Appendix 1—*contd.*]

		The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average rent which would be paid or delivered for the first ten years if the lease continued so long.
(*b*) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.	(*b*) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved; The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered; Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.	(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved; The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advances as set forth in the lease in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered; Provided that in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee.
39. Memorandum of Association of a Company—		
(*a*) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913. (VII of 1913.)	Fifteen rupees	.. Thirty rupees.
(*b*) if not so accompanied	... Forty rupees	.. Eighty rupees.

[Appendix 1—*contd.*]

40. Mortgage-Deed—			
(*c*) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—			
for every sum secured not exceeding Rs. 1,000;	Eight annas	.. One rupee.	
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas	.. One rupee.	
41. Mortgage of a crop—			
(*a*) when the loan is repayable not more than three months from the date of the instrument for every sum secured not exceeding Rs. 200,	One anna	.. Two annas.	
and for every Rs. 200 or part thereof secured in excess of Rs. 200;	One anna	.. Two annas.	
(*b*) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—			
for every sum secured not exceeding Rs. 100,	Two annas	.. Four annas.	
and for every Rs. 100 or part thereof secured in excess of Rs. 100;	Two annas	.. Four annas.	
42. Notarial Act	One rupee	.. Two rupees.	
44. Note of protest by the Master of a Ship.	Eight annas	.. One rupee.	
46. Partnership—			
(A) Instrument of—			
(*a*) where the capital of the partnership does not exceed Rs. 500,	Two rupees eight annas.	Five rupees.	
(*b*) in other cases	Ten rupees	.. Twenty rupees.	
(B) Dissolution of	Five rupees	.. Ten rupees.	
48. Power of Attorney—			
(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.	Eight annas	.. One rupee.	
(*b*) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882.	Eight annas	.. One rupee.	XV of 1882.
(*c*) when authorising one person or more to act in a single transaction other than the case mentioned in clause (*a*).	One rupee	.. Two rupees.	
(*d*) when authorising not more than five persons to act jointly and severally in more than one transaction or generally.	Five rupees	.. Ten rupees.	
(*e*) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally.	Ten rupees	.. Twenty rupees.	
(*f*) when given for consideration and authorising the attorney to sell any immoveable property.	The same duty as a Conveyance (No. 23) for the amount of the consideration.	The same duty as a Conveyance (No. 23) for the amount of the consideration.	

[Appendix 1—*contd.*]

(*g*) in any other case ..	.. One rupee for each person authorised.	Two rupees for each person authorised. N.B.—The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908.
XVI of 1908.		
50. Protest of Bill or Note ..	One rupee ..	Two rupees.
51. Protest by the Master of a Ship ..	One rupee ..	Two rupees.
54. Reconveyance of Mortgaged Property—		
(*a*) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.	The same duty as a Bond (No. 15) for the amount of such consideration as set forth in the Reconveyance.
(*b*) in any other case	Ten rupees ..	Fifteen rupees.
55. Release—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
57. Security Bond or Mortgage Deed—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
58. Settlement—		
A.—Instrument of (including a deed of dower).	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement; Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement; Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee.
B—Revocation of—	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation, but not exceeding ten rupees.	The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding fifteen rupees.

[Appendix 1—*contd.*]

62. Transfer—

(*c*) of any interest secured by a bond, mortgage-deed or policy of insurance—

(*ii*) in any other case	.. Five rupees	.. Ten rupees.
65. Warrant for Goods ..	.. Four annas	.. Eight annas.

PART V.—*Stamp-duties on certain instruments in certain cities.*

16. *Extent of Part V.*—This Part extends to the Cities of Bombay, Ahmedabad, Poona and Karachi only.

17. *Amendment of Schedule I to II of 1899.*—Notwithstanding anything contained in Part IV, in Schedule I to the Indian Stamp Act, 1899, II of 1899. in its application to the cities of Bombay, Ahmedabad, Poona and Karachi, for the entries in columns 1 and 2 relating to Articles 6, 23, 58 and 63, the following entries shall, respectively, be substituted, namely :—

In column 1.

6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds, or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(*a*) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement :

In column 2.

		If drawn singly.	Each part of set of two.	Each part of set of three.
	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) When the amount of the loan or debt does not exceed ..	200	0-4-6	0-3-0	0-1-6
(ii) When it exceeds Rs. 200 but does not exceed ..	400	0-9-0	0-4-6	0-3-0
Do. 400 do. ..	600	0-13-6	0-7-6	0-4-6
Do. 600 do. ..	800	1-2-0	0-9-0	0-6-0
Do. 800 do. ..	1,000	1-6-6	0-12-0	0-7-6
Do. 1,000 do. ..	1,200	1-11-0	0-13-6	0-9-0
Do. 1,200 do. ..	1,600	2-4-0	1-2-0	0-12-0
Do. 1,600 do. ..	2,500	3-6-0	1-11-0	1-2-0
Do. 2,500 do. ..	5,000	6-12-0	3-6-0	2-4-0
Do. 5,000 do. ..	7,500	10-0-0	5-1-0	3-6-0
Do. 7,500 do. ..	10,000	13-8-0	6-12-0	4-8-0
Do. 10,000 do. ..	15,000	20-4-0	10-2-0	6-12-0
Do. 15,000 do. ..	20,000	27-0-0	13-8-0	9-0-0
Do. 20,000 do. ..	25,000	33-12-0	16-14-0	11-4-0
Do. 25,000 do. ..	30,000	40-8-0	20-4-0	13-8-0
and for every additional Rs. 10,000 or part thereof in excess of ..	30,000	13-8-0	6-12-0	4-8-0

[Appendix 1—*contd.*]

(*b*) if such loan or debt is repayable not more than three months from the date of such instrument.	Half of the duty payable under No. 6 (*a*) above for the amount secured.
Exemption.	
Instrument of pawn or pledge of goods if unattested.	
23. Conveyance [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62,—	

	Rs.	a.	p.
Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ..	0	8	0
Where it exceeds Rs. 50 but does not exceed Rs. 100 ..	1	0	0
Where it exceeds Rs. 100 but does not exceed Rs. 200 ..	2	0	0
Where it exceeds Rs. 200 but does not exceed Rs. 300 ..	8	8	0
Where it exceeds Rs. 300 but does not exceed Rs. 400 ..	12	0	0
Where it exceeds Rs. 400 but does not exceed Rs. 500 ..	15	8	0
Where it exceeds Rs. 500 but does not exceed Rs. 600 ..	19	0	0
Where it exceeds Rs. 600 but does not exceed Rs. 700 ..	22	8	0
Where it exceeds Rs. 700 but does not exceed Rs. 800 ..	26	0	0
Where it exceeds Rs. 800 but does not exceed Rs. 900 ..	29	8	0
Where it exceeds Rs. 900 but does not exceed Rs. 1,000 ..	33	0	0
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ..	17	8	0

58. Settlement—

A.—Instrument of (including a deed of dower).	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the property settled as set forth in such settlement. Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.
Exemptions.	
(*a*) Deed of dower executed on the occasion of a marriage between Muhammadans.	
(*b*) Hiudassa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.	
B.—Revocation of—	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.
See also Trust (No. 64).	
63. Transfer of Lease by way of assignment and not by way of underlease.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.
Exemption.	
Transfer of any lease exempt from duty.	

Bom. II of 1926. **18.** *Repeal of Bombay II of 1926.*—The Indian Stamp (Bombay Amendment) Act, 1926, is hereby repealed.

[Appendix 1—*contd.*]

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to provide for the levy of a surcharge on the consumption of electrical energy and to enhance the Court-fees and stamp duties in certain cases for the purpose of increasing the revenue of Government. The detailed provisions are explained in the following notes on clauses.

1. PART I.—*Preliminary.*

The intention is that the provisions in Part II relating to electricity duty should apply to the whole of the Bombay Presidency except Aden; those in Parts III and IV relating to Court-fees and certain stamp duties should apply to the whole Presidency; and those in Part V relating to the levy of enhanced stamp duties on certain transfers of property should apply to the cities of Bombay, Ahmedabad, Poona and Karachi only.

2. PART II.—*Electricity Duty.*

This Part provides for the levy of a small surcharge on the consumption of electrical energy. It contemplates the collection of the duty by the supply Companies with the monthly bills. The collection will thus be simple and inexpensive and will fall for the most part on those who can best afford to contribute to the revenues. At the same time the duty is fixed so low that it is believed that it will not affect the establishment of cheap power facilities, nor handicap the users of electricity.

The responsibility for collecting the duty is imposed where the energy is supplied to a consumer, on the supplier of such energy and, where the licensee is the consumer himself, on such consumer. The supplier is to collect the duty along with his monthly bills and pay it to Government at the time and in the manner prescribed. In the latter case, the consumer will himself pay the duty direct to Government. If there is default in paying the amount of duty due, it shall be recoverable, at the option of Government, either from the consumer or from the supplier, as an arrear of land revenue. It will thus be seen that although the supplier of energy is primarily responsible for collecting the duty, the consumer is not thereby absolved from his liability to pay it.

Persons responsible for collecting the duty are to keep books of accounts and to submit returns to Government in the prescribed form and these will be open to inspection of inspecting officers appointed by Government.

It is intended that Government, tramway companies and railways and any other person or class of persons, institution, body, concern, undertaking, or premises or thing notified by Government in this behalf should be exempt from liability to pay the duty.

3. PART III.—*Court-fees.*

The Court-fees (Bombay Amendment) Act, 1926, will expire on the 31st March 1932. Its duration, which was originally limited to two

[Appendix 1—*contd.*]

years, has since been extended from year to year as it was intended that if at the end of the period specified the financial position still made it necessary, its life should be extended. The experience of the last six years has amply proved the necessity of enhancing the Court-fees in certain cases. It is, therefore, proposed to allow the Court-fees (Bombay Amendment) Act of 1926 to expire and to introduce a fresh Bill.

In enhancing the Court-fees the general principle followed is that where fixed fees are prescribed as in Schedule II of the Court-fees Act, 1870, the fees should be raised in consequence of the decreased value of the money. In the case of *ad valorem* fees prescribed in Schedule I of the Court-fees Act, an enhancement is made only where experience has shown that the fees levied are so inadequate that they lead to the abuse of judicial facilities or do not cover the actual cost to Government of the services rendered. The enhancement is effected by clauses 13 and 14 of the Bill which alter the fees in the case of those articles in Schedules I and II to the Court-fees Act in respect of which an enhancement of fee is considered necessary. A few applications have been added to Article 18 of Schedule II to that Act which, it is believed, should properly be brought under that Article as they are on the same footing as applications under paragraph 17 of the Second Schedule to the Code of Civil Procedure, 1908. The table of *ad valorem* fees is amended where the fee is altered.

Clause 12 of the Bill makes certain amendments in section 7 of the Court-fees Act which are based on the recommendation of the High Court and other judicial officers. The amendment in sub-clause (*a*) calls for no comment. The amendment in sub-clause (*b*) is intended to provide against undervaluation of the suits mentioned in clause (*iv*) of section 7 of the Act which exists at present with consequent loss of revenue. Sub-clause (*c*) amends the proviso to section 7 (*v*) so that the amounts payable may bear a better approximation to present-day values of land.

4. PART IV.—*Stamp-duties.*

The Indian Stamp (Bombay Amendment) Act, 1922, will expire on the 31st March 1932. The experience of the last ten years has amply proved the necessity for its retention. As the Act has been amended from time to time since it was passed and, as further changes are proposed to be made in it, it is considered desirable, from the legal point of view, to allow that Act to expire and to re-enact it in an up-to-date form. Such of the amendments as require an explanation are explained in the following notes on clauses. In revising the law, opportunity has been taken to bring the rates of duty leviable on a Bond, Bottomry-bond, Conveyance, Lease and a Reconveyance of Mortgaged Property to a certain extent in a line with those in force in Bengal.

Notes on Clauses.

Clause 15 (*1*).—The amendment in clause (*b*) is intended to make it clear that every entry in a note-book, memorandum book or book of

[Appendix 1—*contd.*]

accounts or other writing registering an agreement to sell or buy is an "instrument" within the meaning of the Act and, therefore, chargeable with duty just like an agreement in a prescribed form. If the same transaction is entered both in the buyer's as well as in the seller's books of accounts each entry relating to the transaction in each of the said books of accounts is an "instrument" within the meaning of section 2 (14) of the Act, and, therefore, separately liable to the stamp duty.

Clause 15 (7).—This clause provides that an agreement relating to the sale of a Government security or a share in an incorporated company or other body corporate or to forward delivery and a note or memorandum from a broker to his principal relating to the purchase or sale of any stock or security or to a forward transaction shall not be admissible in evidence unless it is duly stamped.

Amendments in sub-clauses (6), (8) and (9) are consequential.

Clause 15 (10).—This clause prescribes *inter alia* revised rates of stamp duty leviable on an agreement or memorandum of agreement under Article 5 and on broker's note under Article 43 of Schedule I to the Act. No alteration has been made in the duty levied at present under clauses (*a*) and (*c*) of Article 5. Clause (*b*) of Article 5 applies to transactions in the Stock Exchange and it is proposed to revise the rate of duty leviable under that clause on transactions in shares by prescribing a duty of one anna for every Rs. 1,000 or part thereof of the value of the share. At present the duty leviable is two annas for every Rs. 10,000 or part thereof of the value of the share. The duty leviable at present on transactions in Government securities is not revised. Clause (*bb*) purports to provide for the levy of duty on certain instruments which do not pay duty at present. Under Article 43 of Schedule I to the Act broker's notes are chargeable with duty; but the great bulk of what are known as "forward" contracts in the various markets is ordinarily *not* between broker and client but between member and member of the association, that is to say, between principal and principal. It is proposed to make these "forward" contracts or "futures" transactions liable to stamp duty. Clause (*bb*) provides for this. Such transactions are usually made by entries in note-books, memorandum-books or books of accounts. As explained in the notes on clause 15 (1) above, each of the entries relating to such a transaction in the respective books of the seller and buyer will be liable to duty.

No change has been made in exemptions (*b*) and (*c*). Exemption (*a*) has been slightly amended so as to accord with the provision made in clause (*bb*).

No change has been made in Article 43 (*a*). Clauses (*b*), (*bb*) and (*c*) make changes in relation to broker's notes corresponding to those made in Article 5 in relation to agreements or memoranda of agreements relating to transactions in shares or Government securities or for forward delivery.

[Appendix 1—*concld.*]

5. PART V.—*Stamp-duties on certain instruments in certain cities.*

This Part provides for the levy of an enhanced duty on certain instruments in the cities of Bombay, Ahmedabad, Poona and Karachi only. In revising the duty the rates have been brought, as far as appeared expedient, in a line with those in force in the other provinces. The Indian Stamp (Bombay Amendment) Act, 1926, is repealed as its provisions are substantially incorporated in this Part.

16th January 1932.

(Signed) G. B. PRADHAN.

APPENDIX 2.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

TRANSFERRED 1. Honourable Diwan Bahadur S. T. KAMBLI.

Payment to Mr. R. R. Chaudhari, Probationer, Bombay Forest Service, Class I, of the extra expenditure consequent on his undergoing a course of training at the University of Edinburgh instead of at the Forest College, Dehra Dun.

In accordance with the rules for direct appointment to the Bombay Forest Service, Class I, Mr. R. R. Chaudhari was selected as a probationer in May 1931. Under the terms of his appointment, after receiving practical training in the Bombay forests for a period of six months, Mr. Chaudhari was to take up the Indian Forest Service course at the Forest College, Dehra Dun, at his own cost. Just before the completion of the practical training intimation was, however, received from the Government of India that as a measure of retrenchment, fresh students would not be admitted for the Indian Forest Service course at Dehra Dun. Immediate arrangements had, therefore, to be made for Mr. Chaudhari's training at some other institution, and after consultation with the High Commissioner for India it was decided that he should proceed to Edinburgh. This change in the arrangement for training has thrown on Mr. Chaudhari extra expenditure which was not contemplated when he was selected for the post of probationer and for which he could not be held liable. The course at the Edinburgh University covers a period of 30 months and the extra cost is calculated at Rs. 3,600. Government have decided to bear this expenditure (in addition to the steamer and railway fares) by the payment to Mr. Chaudhari of a monthly stipend of Rs. 100 for 30 months and the balance of Rs. 600 after the completion of his training. Mr. Chaudhari started for Edinburgh by the P. and O. Mail boat which left Bombay on 3rd October 1931, and was given a second class passage and second

[Appendix 2—*contd.*]

class railway fare from Marseilles. The expenditure in the current year is estimated at Rs. 1,152 as shown below :—

	Rs.
Stipend	500
Passage and railway fare from Marseilles	652
Total ..	1,152

The charge on account of the stipend is debitable to the High Commissioner's budget, while that on account of the passage and the railway fare has been met from savings under the head "8, Forest." As the expenditure relates to a new service, the sanction of the Legislative Council is requested to the grant of a token sum of Rs. 10.

Demand voted and now increased.

Rs. 36,83,000 + Rs. 10.

FINANCE DEPARTMENT :
Bombay Castle, 15th January 1932.

APPENDIX 3.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

TRANSFERRED 2. TheHonourable Diwan Bahadur S. T. KAMBLI.

Strengthening and repairing the bridge over the Krishna river at Udgaon on Umba-Udgaon Section of Ratnagiri-Kolhapur-Miraj-Bijapur Road.

The bridge over the Krishna river at Udgaon which was built between 50 and 60 years ago has become unsafe for heavy traffic. With a view to render it capable of carrying the present day traffic without risk of collapse and to save the valuable property it is absolutely necessary to strengthen and repair it as soon as possible. This work is estimated to cost Rs. 32,595 (inclusive of Rs. 6,930 for Establishment and Tools and Plant charges) and it has been administratively approved by Government. As this bridge is on Ratnagiri-Kolhapur-Miraj-Bijapur Road which is a Class I road, it is eligible for being financed from the petrol tax fund. An allotment of Rs. 12,700 (Rs. 10,000 for works outlay and Rs. 2,700 for Establishment and Tools and Plant charges) has accordingly been sanctioned by Government in view of the immediate urgency of the work out of the provision of Rs. 23,28,000 voted by the Legislative

[Appendix 3—*contd.*]

Council during the current year for petrol tax works; and the amount required to complete it will be provided in the next year's Budget. As this is an item of new service, sanction of the Legislative Council is requested to the demand for the grant of a token sum of Rs. 10.

Demand voted and now increased.

41. Civil Works—Provincial—Partly Reserved and Partly Transferred.

Rs. 1,37,08,010 + Rs. 10.

FINANCE DEPARTMENT:
Bombay Castle, 27th January 1932.

APPENDIX 4.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT IN RESPECT OF NEW ITEM OF EXPENDITURE SANCTIONED DURING THE YEAR 1931-32 FROM SAVINGS UNDER THE HEAD "59-BOMBAY DEVELOPMENT SCHEME".

RESERVED 3. The Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

Providing a thicker apron of big boulders for the rubble mound of the new sea wall at Marine Lines between chainages 1,000 to 2,000.

At the meeting held on 16th December 1930 the Standing Advisory Committee for the Back Bay Reclamation Scheme appointed a Sub-Committee of two members to submit a joint report regarding the condition of the sea wall and to advise regarding its future maintenance. The Sub-Committee recommended the provision of a thicker apron of large stones so as to prevent effectively the displacement of smaller stones behind. The Superintending Engineer, Northern Circle, agreed generally with the report of the Sub-Committee. He also reported that during the last monsoon the rubble mound under the sea wall was displaced and damaged and that, due to sea action, cavities were formed at several places under the sea wall. He accordingly proposed, to provide, at an estimated cost of Rs. 35,000 a thicker apron of big boulders for the rubble mound of the new sea wall at Marine Lines, between chainages 1,000 to 2,000 where the wave action is very intense and to watch the results before arriving at a decision as to whether the apron of large boulders should be extended further. In view of the urgency of the work, an estimate amounting to Rs. 34,914 was administratively approved by Government and technically sanctioned by the Superintending Engineer, Northern Circle, in December 1931 and an allotment of Rs. 10,000 was sanctioned for expenditure during the

[Appendix 4—*contd.*]

current year from the savings out of the current year's provision of Rs. 1,07,000 voted by the Legislative Council under the head "59, Bombay Development Scheme—Reserved". The balance of Rs. 25,000 required for the work has been provided under the same head in the next year's budget. As the expenditure on the work is of the nature of a new service, sanction of the Legislative Council is requested to the demand for a token grant of Rs. 10.

Demand voted and now increased.

"59, Bombay Development Scheme—Reserved."

Rs. 1,07,000 + Rs. 10.

FINANCE DEPARTMENT:
Bombay Castle, 1st February 1932.

APPENDIX 5.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

TRANSFERRED 4. The Honourable Sir RAFIUDDIN AHMAD.

Free grant of timber of the value of Rs. 2,000 to the Trustees of the Lord Reay Industrial Museum.

At the request of the Trustees of the Lord Reay Industrial Museum, Government sanctioned the free grant of timber of the value of Rs. 2,000 for the construction of furniture for the Museum subject to the condition that the cost of collection and transport and other incidental charges are borne by the Trustees of the Museum. The expenditure is debitable to the head "30, Scientific Departments (Transferred)" and as no provision exists in the budget under this Head for the expenditure in question, the sanction of the Legislative Council is requested to a supplementary demand of Rs. 2,000 to cover the excess over the total voted grant. No disbursement of funds is involved as there will be a corresponding credit under the revenue receipt head "VIII—Forest".

Demand voted and now increased.

"30, Scientific Departments (Transferred)."

Rs. 92,000 + Rs. 2,000.

FINANCE DEPARTMENT:
Bombay Castle, 3rd February 1932.

APPENDIX 6.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT UNDER THE HEAD "42, BOMBAY DEVELOPMENT SCHEME".

RESERVED 6. The Honourable Sir GHULAM HUSSAIN HIDAYATALLAH.

Excess over the voted grant under the head "42, Bombay Development Scheme" on account of write-back of revenue expenditure incurred on certain schemes by debit to the head "59, Bombay Development Scheme" during 1929-30 and adjustment of municipal taxes on certain properties pertaining to the late Development Department debitable to the head "42, Bombay Development Scheme".

In accordance with the orders issued by the Government of India in February 1930, the receipts in the nature of revenue pertaining to Suburban Schemes No. 12—Suburban Trunk Roads, No. 17—Central Salsette Tramway, No. 19—Salsette Water Supply, and General Schemes Nos. I and II, which were classified under the Capital Receipt head "XLII—Bombay Development Scheme" during the year 1929-30 were transferred to the head "XXXI—Bombay Development Scheme" in the accounts of that year, but in the absence of specific orders for the opening of revenue accounts of those schemes and allotment of funds under the head "42, Bombay Development Scheme" the maintenance charges incurred on those schemes during that year were booked under the capital head "59, Bombay Development Scheme". From the accounts point of view, the procedure of charging the revenue expenditure to a capital head, viz. "59, Bombay Development Scheme", and crediting the revenue receipts to the revenue head, viz. "XXXI—Bombay Development Scheme", is anomalous, and the Accountant General has suggested that it should now be rectified. It is therefore proposed to write back in the accounts of 1931-32 to the revenue head "42, Bombay Development Scheme," by corresponding credit to the capital head "59, Bombay Development Scheme" the maintenance charges aggregating Rs. 2,29,297 incurred on the schemes mentioned above during the year 1929-30.

The details of the expenditure are as follows :—

		Rs.
Suburban Scheme No. 12—Suburban Trunk Roads	..	1,985
Suburban Scheme No. 19—Salsette Water Supply	..	2,13,059
General Schemes Nos. I and II	..	14,253
Total	..	2,29,297

2. The municipal taxes payable by Government on certain properties situated in Bombay and belonging to the late Development Department

[Appendix 6—*contd.*]

which are debitable to the head "42, Bombay Development Scheme" amounted to Rs. 7,412 for the year 1929-30 and Rs. 5,715 for the year 1930-31. The taxes in question have been paid by the Accountant General, Bombay, by debit to the head "47, Miscellaneous" in the first instance. As separate account heads are maintained in respect of properties of the late Development Department the Accountant General has suggested that the taxes in question should be debited to the heads concerned. No provision was made in the budget for payment of these taxes under the head "42, Bombay Development Scheme" during the years 1930-31 and 1931-32. An amount of Rs. 7,412 + 5,715 = Rs. 13,127 is accordingly necessary for carrying out the adjustment of municipal taxes in respect of properties debitable to that head during the current financial year.

3. The sanction of the Legislative Council is accordingly requested to a supplementary demand of Rs. 2,29,297 + Rs. 13,127 = Rs. 2,42,424.

Demand voted and now increased.

"42, Bombay Development Scheme—Reserved."

Rs. 6,46,000 + Rs. 2,42,424.

FINANCE DEPARTMENT:
Bombay Castle, 19th February 1932.

APPENDIX 7.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

RESERVED 5. The Honourable Mr. G. A. THOMAS.

Continuance of the establishment entertained for the 11th High Court Judge.

In 1930 the High Court represented that at least 12 Judges were necessary for the volume of work in the High Court, which was getting seriously into arrears. Of the 10 High Court Judges, three and sometimes four were required for criminal sessions and appeals, and the remainder were insufficient for the original and appellate civil work, which included a considerable number of important cases that were several years old. On a thorough examination of the state of work in the High Court, Government sanctioned the temporary appointment of an 11th Judge from 17th November 1930 to 18th October 1931 to relieve congestion and to avoid delays in the disposal of cases. The

[Appendix 7—*contd.*]

following temporary staff was entertained to work under the Additional Judge :—

	Cost per mensem.
	Rs.
1 Judicial clerk on Rs. 150 per mensem	150
1 Junior clerk and typist on Rs. 60 per mensem	60
2 Interpreters on Rs. 90 per mensem each	180
2 Chobdars on Rs. 28 per mensem *plus* house rent allowance of Rs. 7 per mensem each	70
4 Peons on Rs. 20 per mensem *plus* house rent allowance of Rs. 7 per mensem each	108
Total	568

In October 1931 the state of work in the High Court was reviewed, and it was found that, although substantial progress had been made in clearing off arrears, there had been an increase in criminal work and it was not yet possible to dispense with the Additional Judge. The period of the temporary appointment of the Additional Judge was therefore extended up to 13th October 1932.

In the current year's budget a provision of Rs. 6,816 (Rs. 568 per mensem × 12 months) has been made on account of the temporary establishment of the 11th High Court Judge, and after making a 10 per cent. cut in pay, a provision of Rs. 3,825 has been made in the budget estimate for the next year under "24, Administration of Justice" for the continuance of his establishment up to 13th October 1932.

As the expenditure in question relates to a new service, the Legislative Council is requested to sanction the demand for a token grant of Rs. 10.

Demand voted and now increased.

"24, Administration of Justice."

Rs. 66,09,010 + Rs. 10.

FINANCE DEPARTMENT :

Bombay Castle, 17th February 1932.

APPENDIX 8.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

RESERVED 7. The Honourable Mr. W. F. HUDSON.

Remuneration to the Secretary, Western India Turf Club, for collecting revenue from book-makers.

A new tax, viz. the betting tax, was introduced this year in this Presidency by Bombay Act IV of 1931. As the most convenient arrange-

[Appendix 8—*contd.*]

ment for collecting this tax was to entrust that duty to the Secretary of the Western India Turf Club Government empowered that official under section 9 (2) of the Bombay Betting Tax Act, 1925, to inspect and take copies of accounts kept by licensed book-makers, to collect the tax on behalf of Government and to submit certified returns. For this duty Government have sanctioned to the Secretary an inclusive fee of Rs. 300 per race day. The total expenditure this year is estimated to be Rs. 10,800 out of which a sum of Rs. 200 can be met by reappropriation from savings in other items under "9-A, Scheduled Taxes". A supplementary demand of Rs. 10,600 is accordingly asked for.

Demand voted and now increased.

"9-A, Scheduled Taxes."

Rs. 25,000 + Rs. 10,600.

FINANCE DEPARTMENT:

Bombay Castle, 19th February 1932.

APPENDIX 9.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

RESERVED 8. The Honourable Sir GOVIND B. PRADHAN.

45, Superannuation, Allowances and Pensions.

The latest revised estimate of expenditure during the year 1931-32 under this head (including refunds) amounts to Rs. 68,12,000 (voted) against the sanctioned grant of Rs. 60,18,000. Of the excess rather more than four lakhs and a half is due to less recoveries from commercial departments (mainly irrigation) owing to the debit of pensionary charges to those Departments having been reduced from 14 per cent. to 7½ per cent. of establishment charges with effect from the current year. And the balance has been caused by an abnormal increase in expenditure under the minor head "Superannuation and retired allowances" (*see* also paragraph 212 of the Blue Book for 1932-33).

The Legislative Council is requested to sanction an additional grant of Rs. 7,94,000.

Demand voted and now increased.

"45, Superannuation Allowances and Pensions."

Rs. 60,18,000 + Rs. 7,94,000.

FINANCE DEPARTMENT:

Bombay Castle, 18th February 1932.

APPENDIX 10.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

TRANSFERRED 9. The Honourable Diwan Bahadur S. T. KAMBLI.

Expenditure in connection with the Sugarcane Research Scheme for the Bombay Deccan.

The Deccan is one of the finest sugarcane tracts in the world provided proper judgment in choosing the soil and in managing the crop is shown. In particular the climate is very favourable to cane, and prolific crops of the superior thick soft canes can be produced. The great obstacle in the way of this crop has been the high cost of production, incurred by the average cultivator. This has placed the Deccan at a great disadvantage as compared with Northern India, as a cane-field. Apart from its own intrinsic merits cane has a special value in Irrigation Agriculture. It has provided the stimulus to agriculturists to make their lands fit for irrigation by levelling and generally laying them out. It has also been the cause of grading-up the condition of the soil through heavy applications of bulky manures. In fact it is generally admitted that a limited area of cane is, in practice, an indispensable factor in the development of canal agriculture. Owing to several reasons, including the hitherto high cost of production the total area of cane on the main canals in the Deccan has never exceeded 35,000 acres. But the acreage is no criterion of the importance of the crop in the agriculture of the countryside. Moreover, in point of value, even this small area of crops means an annual crop value of over two crores of rupees. It is however a matter of great importance that the cost of production should be reduced.

2. The expansion of cane cultivation which in turn governs the expansion of irrigation in the Deccan depends upon the profits to be made out of—

(a) the gul industry or

(b) the sugar industry, or both.

There is a general consensus of opinion that the market for Deccan gul is saturated for a price level of Rs. 20 to Rs. 25 per palla (of 250 lbs.) of gul. There is no scope for expanding the cane area on a gul basis unless the cost of producing gul can be brought down, substantially below Rs. 20 per palla. As regards sugar the cost figure is still considerably higher than the cost in the North of India and hence if the Deccan is to become an important sugar producing country it is necessary to bring down the cost of production and for this reason to undertake much more fundamental research than has been possible in the past on the Manjri Experimental Station.

3. In August 1930, the Sugar Committee of the Imperial Council of Agricultural Research recommended that arrangements should be made

[Appendix 10—*contd.*]

which can be expanded and fitted into a general scheme of agricultural research for an immediate and co-ordinated attack under unified control of the main problems connected with sugarcane in the Deccan, namely, soil management, the production of better varieties and the physiology of the sugarcane plant. The Sugar Committee further expressed the view that sugarcane research should be located at a place which was representative of the environmental conditions obtaining in the Deccan Canals Zone, and considered that a site more representative than the Manjri Experimental Station, should be selected. The Director of Agriculture then framed a scheme of research into the problems of sugarcane cultivation in this area. Under the scheme a simultaneous attack is contemplated in the following spheres :—

1. Soil physics.
2. Sugarcane physiology.
3. Sugarcane breeding.
4. Economics.

As regards sugarcane breeding the primary stage (including hybridization) is intended to be carried out at Coimbatore by the Imperial Sugarcane Expert but the rest of the work including the testing of seedling canes is to be carried out in the Deccan. Hence it is proposed to organise this research scheme on the basis of one officer highly qualified in agriculture proper assisted by two colleagues who will deal with soil-physics and sugarcane physiology, respectively. The period of the scheme will be five years in the first instance.

4. The site chosen for the scheme is on the Nira Right Bank Canal near Lonand Railway Station and is representative of the following environmental conditions of the Deccan Canals tract :—

Soil
Rainfall
Temperature
Humidity,

while there are adequate perennial irrigation facilities. It is considered that provision should be made for 30 acres of cane annually so as to provide for the large programme of work that is contemplated and to permit of repetition of some of this work on different soil types. The area selected has therefore an area of 100 acres.

5. It is proposed to set up a temporary organisation consisting of three sections, as noted below, each in charge of an officer. The agricultural officer will in addition be responsible for the whole scheme :—

I. Agriculture proper.
II. Soil physics.
III. Sugarcane physiology.

[Appendix 10—*contd.*]

These sections would require the following staff :—

Staff required in the Agricultural section proper.

1 Officer in class I, Bombay Agricultural Service.

3 Graduate Assistants—

1 Senior in Grade I, Subordinate Agricultural Service (Rs. 220—10—300).

1 Junior in Grade III, Subordinate Agricultural Service (Rs. 105—5—140).

1 Junior in Grade III, Subordinate Agricultural Service (Rs. 105—5—140).

3 Non-graduate assistants in the grade of Rs. 30—5/2—80.

1 Store-keeper on Rs. 30—5/2—80.

1 Engine Driver on Rs. 60.

Staff required in the Soil-physics section.

1 Officer in class I of the Bombay Agricultural Service.

2 Graduate Assistants—

1 Senior in Grade I of Subordinate Agricultural Service (Rs. 220—10—300).

1 Junior in Grade II, Subordinate Agricultural Service (Rs. 150—5—200).

1 Non-graduate Assistant on Rs. 30—5/2—80.

2 Laboratory boys on Rs. 18.

Staff required for the Sugarcane physiology section.

1 Officer in class I of the Bombay Agricultural Service.

1 Graduate Assistant of Grade I, Subordinate Agricultural Service (Rs. 220—10—300).

2 Non-graduate Assistants (Rs. 30—5/2—80).

2 Laboratory boys on Rs. 18.

Staff required in office section.

1 Head clerk accountant on Rs. 105—5—140.

1 Junior clerk on Rs. 30—5/2—80.

1 Naik on Rs. 20.

3 Peons on Rs. 18.

2 Watchmen on Rs. 20.

[Appendix 10—*contd.*]

The posts of Soil Physicist and Crop Physiologist are in the process of being filled up by calling for applications. The salaries attached to both these appointments are Rs. 320—40—1,200 with starting pay according to qualifications but not exceeding Rs. 500 on the average for the two appointments.

6. Free quarters will not be provided for the officers but it is hoped to provide residential accommodation in existing Public Works Department buildings at a rent not exceeding 10 per cent. of the officer's salary. Most of the subordinate staff can also be accommodated in the Public Works Department buildings. The rest of the staff will be provided for in katcha buildings to be erected at the plot site. The laboratory and office will also be accommodated in temporary buildings. A shed to accommodate the sugarcane mill, engine and furnaces and katcha buildings for cattle, implements, stores and coolies will also be required.

7. The following equipment will be required :—

I. Live stock and Dead stock.

II. Land improvements, including fencing.

III. Laboratory fittings and apparatus.

8. The total cost for a five-year period amounts to Rs. 5,22,088 made up of Rs. 67,918 non-recurring, and Rs. 4,54,170 recurring as shown in the appended statement. The present staff and budget of the Manjri Experimental Station will be made available as a Provincial contribution to the scheme. For this purpose the Manjri Station will be closed temporarily. The Department of Agriculture will contribute Rs. 1,30,850 made up of Rs. 6,105 non-recurring and Rs. 1,24,745 recurring as shown in the margin*, the balance of the expenditure being met from the funds of the Imperial Council of Agriculture Research. The Imperial Council will receive the receipts from the cultivation of the lands taken up for the scheme.

**Non-recurring Expenditure.*

Item.	Value in Rs.	Rs.
Live stock	2,121	
Implements	2,000	
Bullock-mill ..	250	
Weighing machines	300	
Office furniture	745	
Laboratory fittings	689	
		6,105

Recurring Expenditure.

Item.	Amount in rupees for five years.	
Pay of establishment for five years	52,370	
Travelling allowance ..	2,375	
Contingencies	70,000	
		1,24,745
Total contribution by the Bombay Department of Agriculture		1,30,850

[Appendix 10—*concld.*]

9. The scheme was laid before the Provincial Agricultural Research Committee in October 1930. The Committee commended the scheme to the favourable consideration of the Imperial Council of Agricultural Research. The Council sanctioned the scheme on the understanding that its liability towards it will be limited to a total expenditure of Rs. 5,22,088 spread over a five-year period *minus* such amount as is represented by the budget of the Manjri Experimental Farm and the receipts from the cultivation of the land leased for the scheme. This condition was accepted by Government and the scheme has been brought into effect from the current year. The total expenditure on this account during the current year is estimated to amount to Rs. 52,032. Of this, an amount of Rs. 6,309 will be met by reappropriation from the sanctioned grants for the Manjri Farm under the head 34-A-Agriculture—Agricultural Research and Propaganda. The balance of Rs. 45,723 will be met from the grant of Rs. 57,473 allotted by the Imperial Council of Agricultural Research. As the expenditure in question relates to a new service, the sanction of the Legislative Council is requested to the demand for a grant of a token sum of Rs. 10.

Demand voted and now increased.

34-Agriculture (Transferred).

Rs. 27,89,000 + Rs. 10.

FINANCE DEPARTMENT :

Bombay Castle, 19th February 1932.

STATEMENT SHOWING SUMMARY ESTIMATES OF COST.

Non-recurring Expenditure.

		Rs.	Rs.
(1) Buildings		31,650	
(2) Equipment as under :—			
	Rs.		
(a) Live stock and dead stock ..	21,670		
(b) Land improvement ..	4,598		
(c) Laboratory fittings and apparatus	10,000		
		36,268	67,918

Recurring Expenditure.

	Rs.	
(1) Pay of officers	24,480	
(2) Pay of Establishment ..	22,464	
(3) Allowances and Honoraria ..	7,280	
(4) Contingencies	36,610	
Cost for five years (90,834×5) ..		4,54,170
Total cost for five years ..		5,22,088

APPENDIX 11.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

TRANSFERRED 10. The Honourable Diwan Bahadur S. T. KAMB.

Grant-in-aid for the scheme of investigation of the virus diseases of plants.

Among plant diseases, the virus diseases constitute one of the most important groups, and some of them have been known to be the most destructive. In recent years, this group of plant diseases has assumed considerable importance, and as a result of extensive studies, the knowledge about these diseases has considerably advanced, but their causal nature still continues to be obscure. In addition to the work on the causal agent, a great deal has been accomplished with regard to the dissemination of virus diseases by such agencies as insects, seed, perennial parts of host plants and by perennial weeds. This subject offers a useful field of study, as by this means only is it possible to work out methods of control. Excepting the work in sugarcane mosaic, no investigation of any importance has been made on the virus diseases in India. In fact, no survey of the virus diseases of the hosts of agricultural importance has ever been attempted in this country, and there is no adequate information as to the importance of these diseases in relation to the major crops. But they cause great damage every year, and in certain cases have become limiting factors in the cultivation of crops. The work on the virus diseases of plants is therefore of great practical and scientific importance.

2. The Plant Pathologist to Government therefore framed a scheme of investigations into the virus diseases of plants. This consists of a general survey of the virus diseases of important crops in the Bombay Presidency and investigations into the specific virus diseases of these crops. It is proposed to investigate all the aspects of the virus diseases including pathological histology, physiology of the virus, insect or seed transmission, wild plants as hosts harbouring the virus, transmissibility of the virus to other hosts, etc., and control measures. To carry out the investigations extra staff as shown in the following paragraph is required.

[Appendix 11—*contd.*]

3. The full cost of the scheme for a five-year period is Rs. 65,390. The details of the expenditure are shown below :—

Recurring Expenditure.

Establishment.	1st year.	2nd year.	3rd year.	4th year.	5th year.	Total for 5 years.
I. Pay.	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) Assistant Plant Pathologist or Assistant Mycologist (Rs. 300—25—400).	3,600	3,900	4,200	4,500	4,800	
(2) Clerk (Rs. 40—5/2—80)	480	480	540	540	600	
(3) Peon at Rs. 18 per mensem.	216	216	216	216	216	
(4) Graduate Assistant (Rs. 150—5—200).	1,800	1,860	1,920	1,980	2,040	
(5) Non-graduate Assistant (Rs. 40—5/2—80).	480	480	540	540	600	
(6) Laboratory Boy at Rs. 18 per mensem.	216	216	216	216	216	
II. Travelling allowance.						
(1) Assistant Mycologist and his peon.	1,600	1,600	1,600	1,600	1,600	
(2) Staff	400	400	400	400	400	
III. Contingencies.						
Including apparatus, chemicals and cultivation charges.	3,000	3,000	3,000	3,000	3,000	
Total	11,792	12,152	12,632	12,992	13,472	[illegible]
Non-recurring Expenditure.						
(1) One research microscope ..	750					2,350
(2) Frigidaire, Model M-12, capacity 12 cubic feet.	1,600	..	..	..	..	
Total for above (non-recurring and recurring).						65,300

The scheme was laid before the Provincial Agricultural Research Committee which supported it. The Imperial Council of Agricultural Research has sanctioned a grant-in-aid of this amount spread over a period of five years. It has already made available an amount of Rs. 2,650 for expenditure on the scheme during the current year. Though the work will be done by the Agricultural Department in this Presidency, no expenditure will be borne by that Department. As the expenditure in question relates to a new service, the sanction of the Legislative Council is requested to the demand for a grant of a token sum of Rs. 10.

Demand voted and now increased.

34-Agriculture (Transferred).

Rs. 27,89,000 + Rs. 10.

FINANCE DEPARTMENT :

Bombay Castle, 19th February 1932.

APPENDIX 12.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

RESERVED 11. The Honourable Mr. W. F. HUDSON.

Excess expenditure under "V-Land Revenue—Refunds—1931-32".

The budget estimate for the current year under "Refunds" is Rs. 4,00,000. It is anticipated that the total for the whole year will amount to Rs. 6,50,000. The increase under this item is partly due to the refund of non-agricultural assessment on 'non-tosik' lands in the village of Vile Parle in the Bombay Suburban District to the Khot of the village and to the refund of revenue collected before the issue of orders granting remissions in certain districts as a result of the slump in the prices of food-grains.

Savings to the extent of about Rs. 60,000 in the voted grants under 5, Land Revenue, are expected owing to the emergency cut in pay and other retrenchments. The sanction of the Legislative Council is requested to a supplementary grant of Rs. 1,90,000 under the head 5, Land Revenue.

Demand as voted and now increased.

"5, Land Revenue."

Rs. 61,47,000 + Rs. 1,90,000.

FINANCE DEPARTMENT,
Bombay Castle, 20th February 1932.

APPENDIX 13.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

TRANSFERRED 12. The Honourable Diwan Bahadur S. T. KAMBLI.

Excess under the head "60, Civil Works."

The demand for the grant voted by the Legislative Council under the head "60, Civil Works" for the year 1931-32, Rs. 8,17,000, was based upon expected progress of works in 1930-31. The actual progress on certain works, the bridges over the Gad, Muchkundi and Savitri rivers, and the police buildings in the Dadu district was however less advanced at the end of 1930-31 than had been anticipated when the budget estimates of the current year were framed. And consequently expenditure anticipated last year was actually incurred

[Appendix 13—*contd.*]

at the beginning of the current year, causing an excess of Rs. 79,000 over the current year's provision. Sanction of the Legislative Council is therefore requested to a supplementary grant of Rs. 79,000 under the head "60, Civil Works".

Demand voted and now increased.

"60, Civil Works—Transferred."

Rs. 8,17,000 + Rs. 79,000.

FINANCE DEPARTMENT :

Bombay Castle, 23rd February 1932.

APPENDIX 14.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

RESERVED 13. The Honourable Sir GOVIND PRADHAN.

Loan to Improvement Trust.

The Bombay Improvement Trust has reached a period in its programme of development when, owing to the large expenditure in acquisition and development of properties, it is bound to have a series of deficit years, pending full disposal of these properties and the estimated return on the capital expenditure. This position is one which was always anticipated in the sanctioned programme of the Trust and has hitherto been met by floating temporary loans. The situation has however been aggravated in the current year by the general financial distress. Government have therefore decided to sanction a loan of Rs. 35 lakhs in the current year. It will mostly be financed from anticipated savings in loan funds as explained in paragraph 269 of the Budget (Blue Book for 1932-33). Savings to the extent of Rs. 4,98,000 are available in the current year's grant of Rs. 27,24,000 under "Loans and Advances by Provincial Government". The sanction of the Legislative Council is now requested to an additional grant of Rs. 30,02,000 to meet the excess.

Demand voted and now increased.

"Loans and Advances by Provincial Government."

Rs. 27,24,000 + Rs. 30,02,000.

FINANCE DEPARTMENT :

Bombay Castle, 20th February 1932.

APPENDIX 15.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

RESERVED 14. The Honourable Mr. G. A. THOMAS.

Excess expenditure anticipated under "37, Miscellaneous Departments (Reserved)—Inspection of Motor Vehicles".

Excess expenditure amounting to Rs. 21,500 is anticipated under the sub-head "Inspection of Motor Vehicles" as follows:—

	Rs.
(1) Excess expenditure under the sub-head "Inspection of Motor Vehicles—Bombay City" ..	12,021
(2) Excess expenditure under the sub-head "Inspection of Motor Vehicles—Sind"	6,734
(3) Excess expenditure on account of Refunds	2,700
	21,455
or say ..	21,500

The excess expenditure mentioned at (1) is due to the appointment of a temporary staff of 3 Inspectors and 6 Clerks, since the introduction of a new scale of registration fees and the innovation of charging fees for the annual renewal of the registration certificates of motor vehicles made it necessary both to strengthen the clerical staff and also to appoint additional Inspectors to see that the new fees were not evaded. The excess expenditure mentioned at (2) is only technical, because when the new sub-head "Inspection of Motor Vehicles" was opened under "37, Miscellaneous Departments", the amount formerly provided for this purpose under "26, Police" should have been transferred to this sub-head, but through oversight the amount provided under "26, Police" for the regulation of public motor vehicles in Sind was not so transferred. The excess expenditure mentioned at (3) is also technical because when fees are paid in excess by mistake, the refunds of the excess payments are under the rules of public accounts treated as expenditure. Of this amount of Rs. 21,500, Rs. 17,500 will be met from savings within the same major head and the Legislative Council is requested to sanction a supplementary grant of Rs. 4,000 to cover the excess over the total voted grant.

Demand voted and now increased.

37. Miscellaneous Departments (Reserved)."

Rs. 4,60,000 + Rs. 4,000.

FINANCE DEPARTMENT:
Bombay Castle, 22nd February 1932.

APPENDIX 16.

STATEMENT OF DEMAND FOR A SUPPLEMENTARY GRANT.

RESERVED 15. The Honourable Mr. W. F. HUDSON.

Payment of overtime allowance to the staff of the Posts and Telegraphs Department for overtime work done during the floods of 1929 in Sind.

In order to facilitate the transmission of urgent messages in connection with the situation caused by the floods in August and September 1929 in parts of Sind, instructions were issued to all telegraph offices to accept messages at all hours of the day or night. The staff of these telegraph offices which had to be kept open beyond their ordinary working hours was entitled to overtime pay in accordance with the rules in force in the Telegraphs Department as they had to remain on duty for more than the prescribed period of 8 hours per day. The Postal authorities have incurred an expenditure of Rs. 7,090-10-0 on this account and preferred a bill of this amount. The allowance, if calculated at the ordinary sanctioned rates, would have amounted to a much higher figure but, as in most cases, the work done was neither very arduous nor continuous, a special rate, equivalent to the daily pay of the official concerned, was allowed. Government were satisfied that the claim preferred by the Postal authorities was reasonable and authorised its payment, the charge being met from the provision of Rs. 2,00,000 made in the current year's budget under the head "43-A, Famine Relief". As the expenditure in question relates to a new service, the sanction of the Legislative Council is requested to the demand for a grant of a token sum of Rs. 10.

Demand voted and now increased.

"43-A, Famine Relief (Reserved)."

Rs. 2,00,000 + Rs. 10.

FINANCE DEPARTMENT :

Bombay Castle, 22nd February 1932.

APPENDIX 17.

BILL No. XL OF 1931.

A Bill further to amend Bombay Act No. V of 1879.

(As introduced on the 2nd October 1931 and published in the "Bombay Government Gazette" of the 21st October 1931.)

WHEREAS it is expedient further to amend Bombay Act No. V of 1879 known as the Bombay Land Revenue Code, in manner hereinafter appearing; It is hereby enacted as follows :— Bom. V of 1879.

1. *Short title.*—This Act may be called the Bombay Land Revenue Code (Amendment) Act, 1931.

[Appendix 17—*contd.*]

2. *Amendment of section 209 of Bombay Act No. V of 1879.*—In section 209 the following words "with reasons for the same" shall be added at the end of the words "appealed against".

STATEMENT OF OBJECTS AND REASONS.

In the interests of justice it is quite essential that when an appeal under the Land Revenue Code is decided, reasons for the decision should be given by the appellate authority. Under the Code it is not obligatory upon the appellate authority to give any reasons for the decision of an appeal. This amending Bill aims at making it obligatory upon an appellate authority to give reasons for any decision in the appeal.

(Signed) D. R. PATIL, M.L.C.

APPENDIX 18.

BILL No. I OF 1932.

(*A Bill to provide for the levy of a duty on consumption of electrical energy in the Presidency of Bombay and to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the said Presidency.*)

REPORT OF THE SELECT COMMITTEE.

We, the members* of the Select Committee, appointed to consider Bill No. I of 1932 (a Bill to provide for the levy of a duty on consumption of electrical energy in the Presidency of Bombay and to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the said Presidency), have the honour to report as follows :—

We have carefully considered the Bill and have made considerable alterations therein. We have also heard expert evidence from representatives of electricity supply companies and also the representatives of the Stock Exchange, the East India Cotton Association, the Bullion Exchange and of the wheat trade. The evidence of these witnesses and our discussions with them have been of the greatest assistance to us in our deliberations. The reasons for the principal changes that we have made in the Bill are detailed against the clauses in which they occur.

PART II—*Electricity Duty.*

Clause 5.—We have amended the clause to make it perfectly clear that the duty proposed to be imposed is only in respect of energy consumed for the purpose of lights and fans. We have altered the proviso to indicate in a general way the exemptions which are detailed in schedule II.

**Note.*—The signatures of Mr. G. L. Winterbotham, Thakor Saheb of Kerwada, Mr. Syed Miran Mahomed Shah, Rao Bahadur G. V. Pradhan and Rao Bahadur R. S. Asavale will be notified when received.

[Appendix 18—*contd.*]

As the exemptions have been described in detail in the second schedule, we do not think it is necessary to retain the provision in the original Bill giving Government the power to grant exemptions by executive orders.

Clause 8.—We have slightly modified this clause to make it clear that the inspecting officers appointed by Government should have power to inspect only the prescribed books of accounts of licensees and no other.

Clause 11.—We have provided that the rules to be framed by Government under this clause shall be laid on the table of the Bombay Legislative Council, and that they shall be liable to be rescinded or modified. If any rule is modified, Government may accept the modification and re-issue the rule accordingly or may rescind the rule.

Schedule I.—This Schedule provides for the rates of levy of the electricity duty. We do not think that theatres and illuminated signs should be chargeable with a smaller duty and have, therefore, suggested a uniform rate of 6 pies for each unit of energy consumed.

We have added an explanation to this Schedule to afford the same concession to the users of single lamps—as is granted by the Second Schedule to the user of electrical energy of 10 units and under.

Schedule II.—We have added this new schedule to specify in detail the exemptions which, in our opinion, should be granted. We think that all users of energy of 10 units and under should be entirely exempt from the payment of any electricity duty. We think such a provision would give real relief to the poorer classes who consume electrical energy. We are also of opinion that hospitals and dispensaries which are not run for private gain should also be exempt from the payment of this duty. As regards railways, we think that energy consumed in the residential premises should not be exempt from the levy of this duty. In the case of industrial undertakings, we think that the energy consumed both in the office premises and the residential buildings should be chargeable to duty.

PART III—*Court-fees.*

Clause 12 (b).—We are of opinion that the minimum fee of Rs. 15 under section 7 (*iv*) of the Court-fees Act should apply only in respect of (*c*), namely, to obtain a declaratory decree or order where consequential relief is prayed for.

Clause 12 (c).—We have substituted the words "seven and a half", "fifteen" and "fifteen" for the words "ten", "twenty" and "twenty" and we therefore suggest no change in the law as it stands to-day in the matter of valuation of lands under provisos (1), (2) and (3) to paragraph (*v*) of section 7 of the Court-fees Act, 1870.

Schedule I : Article 1.—We recommend that there should be no change in the present rates up to Rs. 10,000. We have accordingly substituted the word "five" for "seven rupees and eight annas" and the words "twelve rupees and eight annas" for "fifteen rupees" and have

[Appendix 18—*contd.*]

accordingly modified the table of rates of *ad valorem* fees on the institution of suits.

Clause 14: Schedule II.—We recommend that the fixed fee under article 1 (*a*) should be retained at the existing rate of 2 annas. We have accordingly modified the entry in the third column.

We think that the fee under article 1 (*aa*) should be four annas and not eight annas. We have modified the entry in the third column accordingly.

We are of opinion that the fee under article 1 (*b*) should be 8 annas and that under article (*bb*) should also be 8 annas. We have modified the entries in the third column accordingly.

We think that the fee under article 1 (*cc*) should be Re. 1 and not Rs. 2 as proposed in the Bill. We have altered the entry in the third column accordingly.

We are of opinion that the fee for applications or petitions when presented to the High Court should, under article 1 (*d*), be Rs. 4 and not Rs. 6 as proposed in the Bill. We have modified the entry in the third column against this article accordingly.

PART IV—*Stamp Duties.*

We have very carefully considered the proposal of levying a stamp duty on forward transactions and have come to the conclusion that this proposal should be omitted from the present Bill. We have been impressed with the difficulty which has been pointed out to us by several witnesses of distinguishing between genuine forward delivery contracts and other contracts which are essentially in the nature of futures. It is possible that a satisfactory definition, which would distinguish between these two kinds of contracts may later be devised; but the definition of "forward delivery", as it stands in clause 15, covers genuine forward delivery contracts which it has never been the intention of taxing. We also realise that there is considerable force in the contention that it is difficult to enforce the imposition of the proposed duty, as only about 1 per cent. of the contracts are or are likely to be taken to courts. We have, therefore, come to the conclusion that a taxation of this type should, if at all, be undertaken separately in which case the responsibility for enforcing the levy and the recovery of stamp duties might be laid on certain recognised bodies controlling the transactions in various commodity, bullion and share markets. We have, therefore, deleted the whole of the sub-clause (1) and sub-clauses (6), (7), (8) and (9). As a consequential change we have deleted the proposed new clause (*bb*) in article 5 in Schedule I of the Indian Stamp Act, 1899, and the proposed new clause (*c*) in article 43 in Schedule I of the same Act.

We think that the stamp duty for agreement or memorandum of an agreement if relating to the sale of a share in an incorporated company or other body corporate should be two annas for every Rs. 5,000 or part thereof of the value of the share and not one anna for every Rs. 1,000

[Appendix 18—*contd.*]

or part thereof of the value of the share as proposed in the Bill. We have accordingly altered the entry in column 2 against clause (*b*) in article 5 as mentioned in clause 15 (10) of the Bill. We have made a similar modification in respect of a note or memorandum sent by a broker or agent to his principal under clause (*b*) of article 43 as mentioned in clause 15 (10) of the Bill.

Schedule: Article 15.—We think that the rates of stamp duty for bonds from Rs. 200 to Rs. 300, from Rs. 300 to Rs. 400 and from Rs. 400 to Rs. 500 should be as they stand at present, namely Rs. 2-4, Rs. 3 and Rs. 3-12 respectively. We have altered the entries in column 3 accordingly.

Article 16.—We are of opinion that there should be no enhancement of the duty on bottomry bonds. We have, therefore, deleted all reference to this article in the Bill.

Article 23.—We think that there should be no enhancement of duty in respect of conveyances up to Rs. 200. We have, therefore, deleted the first three items under articles 23 as mentioned in the Bill.

Article 35.—We are of opinion that there should be no enhancement of stamp duty in respect of leases including an underlease, or a sub-lease and any agreement to let or sub-let. We have, therefore, deleted reference to article 35 in the Bill.

Article 54.—We think that a stamp duty under article 54 (*b*) should not be enhanced from Rs. 10 to Rs. 15. We have, therefore, deleted the reference to this article in the Bill.

Articles 58.—As we propose no distinction between the duty on bond and bottomry bonds we have deleted all reference to article 58 in the bill.

PART V—*Stamp duties on certain instruments in certain cities.*

Clause 17.—We have defined with more precision as to what exactly is comprised in the cities of Ahmedabad, Poona and Karachi to which this part of the Bill is proposed to be extended.

Clause 17.—We are of opinion that 50 per cent. enhancement of duty on agreements relating to deposits of title deeds, pawn or pledge is not justified even in respect of the cities of Bombay, Ahmedabad, Poona and Karachi, in the present circumstances of industrial depression. We have, therefore, deleted all mention of this article in this part of the Bill.

Article 23.—Inasmuch as we have recommended that the stamp duty on conveyances up to Rs. 50, from Rs. 50 to Rs. 100 and from Rs. 100 to Rs. 200 should be maintained at the present level of 8 annas, Re. 1 and Rs. 2 respectively, the mention of these three items under this article in this Part becomes unnecessary. We have accordingly deleted the first three items of the table set forth under this article.

We recommend that the report of the Select Committee, with the minutes of dissent, if any, and the Bill as amended, should be published

[Appendix 18—*contd.*]

in Marathi in the *Bombay Government Gazette* and in Sindhi in the *Sind Official Gazette.*

(Signed) G. B. PRADHAN ,
(*subject to a minute of dissent*).
(„) ABDUL LATIF HAJI HAJRATKHAN.
(„) JEHANGIR B. PETIT.
(„) M. A. KHUHRO.
(„) V. N. JOG
(*subject to a minute of dissent**).
(„) G. WILES
(*subject to a minute of dissent*).
(„) HOOSENALLY M. RAHIMTOOLA
(*subject to a minute of dissent*).
(„) G. DAVIS
(*subject to a minute of dissent*).
(„) W. ELLIS JONES.
(„) F. O. J. ROOSE.
(„) D. R. PATIL
(*subject to a minute of dissent*).
(„) A. B. ACHREKAR
(*subject to a minute of dissent*).

(*Joint minute of dissent by the Honourable Sir Govindrao B. Pradhan, Kt., Mr. G. Wiles, C.S.I., C.I.E., I.C.S., and Mr. G. Davis, I.C.S.*)

The Finance Bill as framed in part III thereof proposed to raise above the existing level *ad valorem* fees only for suits the subject matter of which was between one thousand and ten thousand. The Select Committee in its report has retained the existing scale. We are prepared to agree to the lowering of the proposed rates for suits of the value of between Rs. 1,000 and Rs. 5,000 but we do not think there is sufficient justification for maintaining the existing scale for suits of the value of between Rs. 5,000 and Rs. 10,000. Poor or even lower middle class men are hardly ever sued for sums even up to Rs. 5,000 (five thousand.) The rise sought to be effected, is also not very high. We, therefore, think that *ad valorem* fees for suits between Rs. 5,000 and Rs. 10,000 should be restored to the level mentioned in the draft bill.

(Signed) G. B. PRADHAN.
(„) G. WILES.
(„) G. DAVIS.

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* Will be published when received.

[Appendix 18—*contd.*]

(Minute of dissent by Mr. Hoosenally M. Rahimtoola, M.L.C.)

In Bombay in properties of one or two room tenements the landlord takes the supply from the Electric Company and the meter is in his name. He charges the tenant a fixed sum per lamp per month. The total consumption of all tenants of a property will be more than ten units though each tenant will be consuming less than ten units. The landlord will have to pay the electricity duty and will recover the same from his tenants as an extra charge per month. The exemption will not therefore benefit the poor tenants of Bombay. An amendment will therefore be necessary so that these poor people may get the exemption.

(Signed) HOOSENALLY M. RAHIMTOOLA.

(A joint minute of dissent by Rao Bahadur D. R. Patil, M.L.C., and Mr. A. B. Achrekar, M.L.C., in connection with Bill No. I of 1932.)

1. As regards the insertion of the words "with a minimum fee of Rupees fifteen" in the case of suit falling under clause C of section 7 of the Court-fees Act, 1870, we are of opinion that the fee under the Act, i.e., Annas six should be maintained as the increase is very high and it is not justifiable.

2. On page 12 of the Bill in connection with application or petition new clauses *(aa)*, *(bb)* and *(cc)* have been added. We are opposed to this addition as they are new additions to the Act and will work hardship on poor people.

3. The Stamp Duty on bond appearing on page 20 of the Bill has been increased from one rupee and annas fourteen to Rupees two and annas four where the bond exceeds Rs. 200 and does not exceed Rs. 300 and similarly that duty has been also increased from Rupees two and annas eight to Rupees three when the bond exceeds Rs. 300 and does not exceed Rs. 400. This increase is not fair inasmuch as Government themselves have reduced the Stamp Duty and this increase again will be hard upon the poor people.

4. The duty on a divorce deed was one rupee under the Act and it has been raised to five rupees. In the mofussil people from the backward and depressed classes especially execute divorce deeds. We know that the financial position of these people is far from satisfactory. So we think the increase is unjust.

(Signed) D. R. PATIL.

(„) A. B. ACHREKAR.

[Appendix 18—*contd.*]

BILL No. I OF 1932.

A Bill to provide for the levy of a duty on consumption of electrical energy for the purpose of lights and fans *in the Presidency of Bombay and to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the said Presidency.*

(As amended by the Select Committee.)

WHEREAS it is expedient to provide for the levy of a duty on consumption of electrical energy *for the purpose of lights and fans* in the
VII of 1870. Presidency of Bombay and to amend the Court-fees Act, 1870, and the Indian Stamp Act, 1899, in their application to the said Presidency for
II of 1899. the purposes hereinafter appearing; and whereas the previous sanction of the Governor-General required by sub-section (*3*) of section 80A of the
5 & 6 Geo. V c. 61. Government of India Act and the previous sanction of the Governor required by section 80C of the said Act have been obtained for the passing of this Act; It is hereby enacted as follows:—

PART I—*Preliminary.*

1. *Short title.*—This Act may be called the Bombay Finance Act, 1932.

2. (*1*) *Extent and commencement and duration.*—Except where it is otherwise provided in this Act, this Act extends to the whole of the Presidency of Bombay.

(*2*) It shall come into force on the 1st day of April 1932.

(*3*) *This section and sections 3 to 15 containing Parts II, III and IV shall remain in operation for one year from the date on which this Act comes into force.*

PART II—*Electricity Duty.*

3. *Extent of Part II.*—This Part extends to the whole of the Presidency of Bombay except Aden.

4. *Definitions.*—In this Part, unless there is anything repugnant in the subject or context,

(*a*) "consumer" means any person who is supplied with energy by a licensee;

(*b*) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;

(*c*) "licensee" means any person licensed under Part II of the Indian
IX of 1910. Electricity Act, 1910, to supply energy *and includes any person who has obtained the sanction of the Local Government under section 28 of that Act;*

(*d*) "prescribed" means prescribed by rules made under this Part.

5. *Duty on units of energy consumed.*—There shall be levied and paid to the Government of Bombay, on the units of energy consumed *for the*

[Appendix 18—*contd.*]

purpose of lights and fans excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as "electricity duty") at the rates specified in the *first* schedule to this Part:

~~Provided that electricity duty shall not be leviable on the units of energy consumed by Government or by a tramway company, or by a railway administration as defined in clause (6) of section 3 of the Indian Railways Act, 1890, or by or in respect of any concern, undertaking, institution, premises, body, person or any class of persons or thing which the Government may exempt from payment thereof by a notification in the "Bombay Government Gazette".~~ ~~IX of 1890.~~

Provided that electricity duty shall not be leviable on the units of energy consumed by Government or by or in respect of any local authority, railway administration, tramway company, industrial undertaking, institution or class of persons specified in the second schedule to this Part, except to the extent specified therein.

6. (*1*) *Payment of electricity duty.*—Every licensee shall collect and pay to the Government, at the time and in the manner prescribed, the proper electricity duty payable under this Part on the units of energy supplied by him to consumers. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government:

Provided that where the licensee has been unable to recover his dues for the energy supplied by him, he shall not be liable to pay the duty in respect of the energy so supplied.

(*2*) Where any person fails or neglects to pay, at the time and in the manner prescribed, the amount of electricity duty due from him, the licensee may, without prejudice to the right of Government to recover the amount under section 9, and after giving not less than seven clear days' notice in writing to such person, cut off the supply of energy to such person; and he may, for that purpose, exercise the power conferred on ~~him~~ *a licensee* by sub-section (*1*) of section 24 of the Indian Electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him. IX of 1910.

(*3*) The licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage as may be determined by the Government on the amount of the duty collected and paid by him under sub-section (*1*).

7. *Licensee to keep books of account and submit returns.*—Every licensee shall, unless he is exempt from payment of electricity duty under the proviso to section 5, keep books of account in the prescribed form and submit to the Government or to the prescribed officer returns in such form and at such times as may be prescribed, showing the units of energy supplied by him to each consumer or consumed by him as the case may be, and the amount of the duty payable thereon and recovered or paid by him under section 6.

[Appendix 18—*contd.*]

8. *Inspecting Officers.*—The Government may, by notification in the *Bombay Government Gazette*, appoint inspecting officers to inspect the *prescribed* books of accounts of licensees. Such officers shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Part and the rules made thereunder.

9. *Recoveries.*—Any sum due on account of electricity duty, if not paid at the time and in the manner prescribed, shall be recoverable, at the discretion of Government, either from the consumer, or, subject to the proviso to section 6 (1), from the licensee, and either through a civil court or as an arrear of land revenue.

10. *Penalties.*—If any person liable under section 7 to keep books of account or to submit returns fails to keep or submit the same in the manner prescribed or obstructs an inspector in the exercise of his powers and duties under this Part and the rules thereunder or contravenes any rule made under section 11, he shall, on conviction, be punishable with fine which may extend to fifty rupees.

11. *Power to make rules.*—*(1)* The Government may make rules, not inconsistent with the provisions of this Part, for the purpose of carrying into effect the provisions of this Part.

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

(a) prescribe the time and manner of payment of the electricity duty under section 6;

(b) prescribe the form of the books of account to be kept and the times at which, the form in which and the officers to whom the returns required by section 7 shall be submitted;

(c) prescribe the powers and duties of inspecting officers; and

(d) provide for any other matter for which there is no provision or insufficient provision in this Part and for which provision is, in the opinion of the Government, necessary for giving effect to the provisions of this Part.

(3) ~~Such rules shall be published in the "Bombay Government Gazette"~~.

The working of rules under this section shall be subject to the condition of previous publication. Such rules shall be laid on the table of the Bombay Legislative Council for one month previous to the next session thereof and shall be liable to be rescinded or modified. If any rule is modified

[Appendix 18—*contd.*]

the Government may accept the modification and reissue the rule accordingly or may rescind the rule.

First Schedule.

(See Section 5.)

For lights and fans.

(a) ~~Commercial and business premises, clubs, restaurants, hotels, residential premises and~~ *In respect of* all ~~other~~ premises not falling under clause s (*b*) ~~and~~ (e) and not exempted under section 5 *and Second Schedule.*	Six pies for each unit of energy consumed.
(b) ~~Theatres and illuminated signs~~ ...	~~Three pies for each unit of energy consumed.~~
(e) (*b*) When flat rates are charged by the licensee ~~the following duty shall be payable~~ :—	
For a 20 watt light	Two annas per mensem.
For a 30 watt light	Three annas per mensem.
For a 40 watt light	Four annas per mensem.
For a 60 watt light	Six annas per mensem.

Explanation.—In calculating the rate of duty under clause (b) each 20 Watt light shall be presumed to have consumed three units during a month.

Second Schedule.

(See Section 5, proviso.)

Exemptions.

(1) *Government, save in respect of premises used for residential purposes ;*

(2) *a railway administration as defined in clause (6) of section 3 of the Indian Railways Act, 1890, save in respect of premises used for residential purposes ;*

(3) *a local authority, save in respect of premises used for residential purposes ;*

(4) *a tramway company, save in respect of premises used for residential and office purposes ;*

(5) *an industrial undertaking, save in respect of premises used for residential and office purposes ;*

[Appendix 18—*contd.*]

(*6*) *a hospital or dispensary which is not maintained for private gain ;*

(*7*) *any consumer using not more than ten units in any one month.*

Explanation.—For the purpose of this Schedule,

(*a*) "*industrial undertaking*" *means all buildings or premises wherein or within the precincts of which the manufacturing process is carried on ; and*

(*b*) "*manufacturing process*" *has the meaning assigned to it by section 2 (4) of the Indian Factories Act, 1911.*

PART III—*Court-fees.*

12. *Amendment of section 7 of VII of 1870.*—In section 7 of the Court-fees Act, 1870, in its application to the Presidency of Bombay, in this Part referred to as the said Act,— VII of 1870.

(*a*) to clause (*d*) of paragraph (*iv*) the words "or other consequential relief" shall be added ;

(*b*) after the word "appeal" in paragraph (*iv*) the words "with a minimum fee of rupees fifteen in *the case of suits falling under clause* (*c*) ~~each case~~" shall be inserted ; and

(*c*) in clauses (1), (2) and (3) of the proviso to paragraph (*v*) for the words "five", "ten" and "ten" the words "~~ten~~" "*seven and a half*", "~~twenty~~" "*fifteen*" and "~~twenty~~" "*fifteen*" shall, respectively, be substituted.

13. *Amendment of Schedule I to VII of 1870.*—For articles 1, 8, 11, 12 and 12-A of, and the Table of rates of *ad valorem* fees in Schedule I to the said Act the following shall be substituted, namely :—

SCHEDULE I.

Ad Valorem Fees.

Number.	—	Proper fee.
1. Plaint, written statement pleading a set off or counterclaim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.
	When such amount or value exceeds one hundred rupees for every ten rupees, or part thereof, in excess of one hundred rupees up to one thousand rupees.	Twelve annas.

[Appendix 18—*contd.*]

Number.	—	Proper fee.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	~~Seven rupees and eight annas~~ *Five rupees.*
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees up to ten thousand rupees.	~~Fifteen rupees.~~ *Twelve rupees and eight annas.*
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Twenty-two rupees and eight annas.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Thirty rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Thirty rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees or part thereof, in excess of fifty thousand rupees.	Thirty rupees.
	Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.	
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1899, (II of 1899.) when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*) When the stamp-duty chargeable on the original does not exceed one rupee.	The amount of the duty chargeable on the original.
	(*b*) In any other case	One rupee.
11. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount or value in excess of one thousand rupees, up to five thousand rupees.	Two per centum.

[Appendix 18—*contd.*]

Number.	—	Proper fee.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five thousand rupees, on the part of the amount or value in excess of five thousand rupees, up to ten thousand rupees.	Two and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount or value in excess of ten thousand rupees, up to fifty thousand rupees.	Three per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount or value in excess of fifty thousand rupees, up to one lakh of rupees.	Three and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh of rupees, on the part of the amount or value in excess of one lakh of rupees, up to one lakh and fifty thousand rupees.	Four per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh and fifty thousand rupees, on the part of the amount or value in excess of one lakh and fifty thousand rupees, up to two lakhs of rupees.	Four and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs of rupees, on the part of the amount or value in excess of two lakhs of rupees, up to two lakhs and fifty thousand rupees.	Five per centum.

[Appendix 18—*contd.*]

Number.	——	Proper fee.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two lakhs and fifty thousand rupees, on the part of the amount or value in excess of two lakhs and fifty thousand rupees, up to three lakhs of rupees.	Five and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds three lakhs of rupees, on the part of the amount or value in excess of three lakhs of rupees, up to four lakhs of rupees.	Six per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds four lakhs of rupees, on the part of the amount or value in excess of four lakhs of rupees, up to five lakhs of rupees.	Six and a half per centum.
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds five lakhs of rupees, on the part of the amount or value in excess of five lakhs of rupees :	Seven per centum.
	Provided that when, after the grant of a certificate under Part X of the Indian Succession Act, 1925, or under Bombay Regulation VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	

XXXIX of 1925.

[Appendix 18—*contd.*]

Number.		Proper fee.
XXXIX of 1925. 12. Certificate under Part X of the Indian Succession Act, 1925.		The fee leviable in the case of a probate (article 11) on the amount or value of any debt or security specified in the certificate under section 374 of the Act, and one and a half times this fee on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act. *Note.*—(*1*) The amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained. (*2*) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
12-A. Certificate under Bombay Regulation VIII of 1827.		The fee leviable in the case of a probate (article 11) on the amount or value of the property in respect of which the certificate is granted.

[Appendix 18—*contd.*]

Table of rates of ad valorem *fees leviable on the institution of suits.*

When the amount or value of the subject matter exceeds—	But does not exceed—	Proper fee.			
Rs.	Rs.	Rs.	a.		
....	5	0	6		
5	10	0	12		
10	15	1	2		
15	20	1	8		
20	25	1	14		
25	30	2	4		
30	35	2	10		
35	40	3	0		
40	45	3	6		
45	50	3	12		
50	55	4	2		
55	60	4	8		
60	65	4	14		
65	70	5	4		
70	75	5	10		
75	80	6	0		
80	85	6	6		
85	90	6	12		
90	95	7	2		
95	100	7	8		
100	110	8	4		
110	120	9	0		
120	130	9	12		
130	140	10	8		
140	150	11	4		
150	160	12	0		
160	170	12	12		
170	180	13	8		
180	190	14	4		
190	200	15	0		
200	210	15	12		
210	220	16	8		
220	230	17	4		
230	240	18	0		
240	250	18	12		
250	260	19	8		
260	270	20	4		
270	280	21	0		
280	290	21	12		
290	300	22	8		
300	310	23	4		
310	320	24	0		
320	330	24	12		
330	340	25	8		
340	350	26	4		
350	360	27	0		
360	370	27	12		
370	380	28	8		
380	390	29	4		
390	400	30	0		
400	410	30	12		
410	420	31	8		
420	430	32	4		
430	440	33	0		
440	450	33	12		
450	460	34	8		
460	470	35	4		
470	480	36	0		
480	490	36	12		
490	500	37	8		
500	510	38	4		
510	520	39	0		
520	530	39	12		
530	540	40	8		
540	550	41	4		
550	560	42	0		
560	570	42	12		
570	580	43	8		
580	590	44	4		
590	600	45	0		
600	610	45	12		
610	620	46	8		
620	630	47	4		
630	640	48	0		
640	650	48	12		
650	660	49	8		
660	670	50	4		
670	680	51	0		
680	690	51	12		
690	700	52	8		
700	710	53	4		
710	720	54	0		
720	730	54	12		
730	740	55	8		
740	750	56	4		
750	760	57	0		
760	770	57	12		
770	780	58	8		
780	790	59	4		
790	800	60	0		
800	810	60	12		
810	820	61	8		
820	830	62	4		
830	840	63	0		
840	850	63	12		
850	860	64	8		
860	870	65	4		
870	880	66	0		
880	890	66	12		
890	900	67	8		
900	910	68	4		
910	920	69	0		
920	930	69	12		
930	940	70	8		
940	950	71	4		
950	960	72	0		
960	970	72	12		
970	980	73	8		
980	990	74	4		
990	1,000	75	0		
1,000	1,100	~~82~~	~~8~~	*80*	*0*
1,100	1,200	~~90~~	~~0~~	*85*	*0*
1,200	1,300	~~97~~	~~8~~	*90*	*0*
1,300	1,400	~~105~~	~~0~~	*95*	*0*
1,400	1,500	~~112~~	~~8~~	*100*	*0*
1,500	1,600	~~120~~	~~0~~	*105*	*0*
1,600	1,700	~~127~~	~~8~~	*110*	*0*
1,700	1,800	~~135~~	~~0~~	*115*	*0*

[Appendix 18—*contd.*]

When the amount or value of the subject matter exceeds—	But does not exceed—	Proper fee.			
Rs.	Rs.	Rs.	a.	Rs.	a.
1,800	1,900	~~142~~	~~8~~	*120*	*0*
1,900	2,000	~~150~~	~~0~~	*125*	*0*
2,000	2,100	~~157~~	~~8~~	*130*	*0*
2,100	2,200	~~165~~	~~0~~	*135*	*0*
2,200	2,300	~~172~~	~~8~~	*140*	*0*
2,300	2,400	~~180~~	~~0~~	*145*	*0*
2,400	2,500	~~187~~	~~8~~	*150*	*0*
2,500	2,600	~~195~~	~~0~~	*155*	*0*
2,600	2,700	~~202~~	~~8~~	*160*	*0*
2,700	2,800	~~210~~	~~0~~	*165*	*0*
2,800	2,900	~~217~~	~~8~~	*170*	*0*
2,900	3,000	~~225~~	~~0~~	*175*	*0*
3,000	3,100	~~232~~	~~8~~	*180*	*0*
3,100	3,200	~~240~~	~~0~~	*185*	*0*
3,200	3,300	~~247~~	~~8~~	*190*	*0*
3,300	3,400	~~255~~	~~0~~	*195*	*0*
3,400	3,500	~~262~~	~~8~~	*200*	*0*
3,500	3,600	~~270~~	~~0~~	*205*	*0*
3,600	3,700	~~277~~	~~8~~	*210*	*0*
3,700	3,800	~~285~~	~~0~~	*215*	*0*
3,800	3,900	~~292~~	~~8~~	*220*	*0*
3,900	4,000	~~300~~	~~0~~	*225*	*0*
4,000	4,100	~~307~~	~~8~~	*230*	*0*
4,100	4,200	~~315~~	~~0~~	*235*	*0*
4,200	4,300	~~322~~	~~8~~	*240*	*0*
4,300	4,400	~~330~~	~~0~~	*245*	*0*
4,400	4,500	~~337~~	~~8~~	*250*	*0*
4,500	4,600	~~345~~	~~0~~	*255*	*0*
4,600	4,700	~~352~~	~~8~~	*260*	*0*
4,700	4,800	~~360~~	~~0~~	*265*	*0*
4,800	4,900	~~367~~	~~8~~	*270*	*0*
4,900	5,000	~~375~~	~~0~~	*275*	*0*
5,000	5,250	~~390~~	~~0~~	*287*	*8*
5,250	5,500	~~405~~	~~0~~	*300*	*0*
5,500	5,750	~~420~~	~~0~~	*312*	*8*
5,750	6,000	~~435~~	~~0~~	*325*	*0*
6,000	6,250	~~450~~	~~0~~	*337*	*8*
6,250	6,500	~~465~~	~~0~~	*350*	*0*
6,500	6,750	~~480~~	~~0~~	*362*	*8*
6,750	7,000	~~495~~	~~0~~	*375*	*0*
7,000	7,250	~~510~~	~~0~~	*387*	*8*
7,250	7,500	~~525~~	~~0~~	*400*	*0*
7,500	7,750	~~540~~	~~0~~	*412*	*8*
7,750	8,000	~~555~~	~~0~~	*425*	*0*
8,000	8,250	~~570~~	~~0~~	*437*	*8*
8,250	8,500	~~585~~	~~0~~	*450*	*0*
8,500	8,750	~~600~~	~~0~~	*462*	*8*
8,750	9,000	~~615~~	~~0~~	*475*	*0*
9,000	9,250	~~630~~	~~0~~	*487*	*8*
9,250	9,500	~~645~~	~~0~~	*500*	*0*
9,500	9,750	~~660~~	~~0~~	*512*	*8*
9,750	10,000	~~675~~	~~0~~	*525*	*0*
10,000	10,500	~~697~~	~~8~~	*547*	*8*
10,500	11,000	~~720~~	~~0~~	*570*	*0*
11,000	11,500	~~742~~	~~8~~	*592*	*8*
11,500	12,000	~~765~~	~~0~~	*615*	*0*
12,000	12,500	~~787~~	~~8~~	*637*	*8*
12,500	13,000	~~810~~	~~0~~	*660*	*0*
13,000	13,500	~~832~~	~~8~~	*682*	*8*
13,500	14,000	~~855~~	~~0~~	*705*	*0*
14,000	14,500	~~877~~	~~8~~	*727*	*8*
14,500	15,000	~~900~~	~~0~~	*750*	*0*
15,000	15,500	~~922~~	~~8~~	*772*	*8*
15,500	16,000	~~945~~	~~0~~	*795*	*0*
16,000	16,500	~~967~~	~~8~~	*817*	*8*
16,500	17,000	~~990~~	~~0~~	*840*	*0*
17,000	17,500	~~1,012~~	~~8~~	*862*	*8*
17,500	18,000	~~1,035~~	~~0~~	*885*	*0*
18,000	18,500	~~1,057~~	~~8~~	*907*	*8*
18,500	19,000	~~1,080~~	~~0~~	*930*	*0*
19,000	19,500	~~1,102~~	~~8~~	*952*	*8*
19,500	20,000	~~1,125~~	~~0~~	*975*	*0*
20,000	21,000	~~1,155~~	~~0~~	*1,005*	*0*
21,000	22,000	~~1,185~~	~~0~~	*1,035*	*0*
22,000	23,000	~~1,215~~	~~0~~	*1,065*	*0*
23,000	24,000	~~1,245~~	~~0~~	*1,095*	*0*
24,000	25,000	~~1,275~~	~~0~~	*1,125*	*0*
25,000	26,000	~~1,305~~	~~0~~	*1,155*	*0*
26,000	27,000	~~1,335~~	~~0~~	*1,185*	*0*
27,000	28,000	~~1,365~~	~~0~~	*1,215*	*0*
28,000	29,000	~~1,395~~	~~0~~	*1,245*	*0*
29,000	30,000	~~1,425~~	~~0~~	*1,275*	*0*
30,000	32,000	~~1,455~~	~~0~~	*1,305*	*0*
32,000	34,000	~~1,485~~	~~0~~	*1,335*	*0*
34,000	36,000	~~1,515~~	~~0~~	*1,365*	*0*
36,000	38,000	~~1,545~~	~~0~~	*1,395*	*0*
38,000	40,000	~~1,575~~	~~0~~	*1,425*	*0*
40,000	42,000	~~1,605~~	~~0~~	*1,455*	*0*
42,000	44,000	~~1,635~~	~~0~~	*1,485*	*0*
44,000	46,000	~~1,665~~	~~0~~	*1,515*	*0*
46,000	48,000	~~1,695~~	~~0~~	*1,545*	*0*
48,000	50,000	~~1,725~~	~~0~~	*1,575*	*0*

[Appendix 18—*contd.*]

and the fee increases at the rate of thirty rupees for every five thousand rupees, or part thereof, up to a maximum of ten thousand rupees, for example—

Rs.	Rs.	a.	Rs.	a.	Rs.	Rs.	a.	Rs.	a.
1,00,000	~~2,025~~	~~0~~	*1,875*	*0*	9,00,000	~~6,825~~	~~0~~	*6,675*	*0*
2,00,000	~~2,625~~	~~0~~	*2,475*	*0*	10,00,000	~~7,425~~	~~0~~	*7,275*	*0*
3,00,000	~~3,225~~	~~0~~	*3,075*	*0*	11,00,000	~~8,025~~	~~0~~	*7,875*	*0*
4,00,000	~~3,825~~	~~0~~	*3,675*	*0*	12,00,000	~~8,625~~	~~0~~	*8,475*	*0*
5,00,000	~~4,425~~	~~0~~	*4,275*	*0*	13,00,000	~~9,225~~	~~0~~	*9,075*	*0*
6,00,000	~~5,025~~	~~0~~	*4,875*	*0*	14,00,000	~~9,825~~	~~0~~	*9,675*	*0*
7,00,000	~~5,625~~	~~0~~	*5,475*	*0*	15,00,000	~~10,000~~	~~0~~"	*10,000*	*0*
8,00,000	~~6,225~~	~~0~~	*6,075*	*0*					

14. *Amendment of Schedules II to VII of 1870.*—For articles 1, 6, 7, 12, 14, 17, 18, 19, 20 and 21 of schedule II to the said Act the following shall be substituted, namely :—

'SCHEDULE II.

Fixed Fees.

Number.	—	Proper fee.
1. Application or petition.	(*a*) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government and when the subject-matter of such application relates exclusively to those dealings : or when presented to any officer of land-revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement : or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement : or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under the Provincial Small Causes Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of	~~Four~~ *Two* annas.

IX of 1887.

[Appendix 18—*contd.*]

Number.	—	Proper fee.	
	the subject-matter is less than fifty rupees, not being an application for assistance under section 86 of the Bombay Land Revenue Code, 1879:		Bom. V of 1879.
	or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office.		
	(*aa*) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879, in relation to any case in which the amount or value of the subject-matter is less than fifty rupees.	~~Eight~~ *Four* annas.	Bom. V of 1879.
	(*b*) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code, 1898, arrest without warrant, and presented to any Criminal Court:	~~One rupee~~ *Eight annas.*	V of 1898.
	or when presented to a Civil, Criminal or Revenue Court, or to a Collector or any Revenue-officer having jurisdiction equal or subordinate to a Collector or to any Magistrate in his executive capacity and not otherwise provided for by this Act:		
	or to deposit in Court revenue or rent:		
	or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.		
	(*bb*) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879, in relation to any case in which the amount or value of the subject-matter is or exceeds fifty rupees but is less than one hundred rupees.	~~One rupee~~ *Eight annas.*	Bom. V of 1879.

[Appendix 18—*contd.*]

	Number.	—	Proper fee
		(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided for by this Act.	Two rupees.
Bom. V of 1879.		(cc) When presented to a Collector or other officer of revenue for assistance under section 86 of the Bombay Land Revenue Code, 1879, in relation to any case in which the amount or value of the subject-matter is or exceeds one hundred rupees.	~~Two rupees.~~ *One rupee.*
		(d) When presented to a High Court.	~~Six~~ *Four* rupees.
V of 1898. V of 1908.	6. Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for by this Act.		One rupee.
IV of 1869.	7. Undertaking under section 49 of the Indian Divorce Act, 1869.		One rupee.
	12. Caveat ..	When the amount or value of the property involved does not exceed two thousand rupees.	Five rupees.
		When the amount or value of the property involved exceeds two thousand rupees.	Ten rupees.
XXI of 1866.	14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866.		Ten rupees.
	17. Plaint or memorandum of appeal in each of the following suits:—		
	(i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;	When the amount or value of the property involved does not exceed five hundred rupees.	Ten rupees.
	(ii) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates; and	When the amount or value of the property involved exceeds five hundred rupees.	Fifteen rupees.

[Appendix 18—*contd.*]

Number.	—	Proper fee.	
(*iii*) to obtain a declaratory decree or order, where no consequential relief is prayed;	....	Fifteen rupees.	
(*iv*) to set aside alienation;	....	Fifteen rupees.	
(*v*) to set aside a decree or award;	When the amount or value of the property involved does not exceed five hundred rupees.	Ten rupees.	
	When the amount or value of the property involved exceeds five hundred rupees.	Fifteen rupees.	
(*vi*) to set aside an adoption; and	....	Fifteen rupees.	
(*vii*) any other suit where it is not possible to estimate at a money value the subject-matter in dispute, and which is not otherwise provided for by this Act.		Fifteen rupees.	
18. Application—			
(*a*) under paragraph 17 of the Second Schedule to the Code of Civil Procedure, 1908;		Ten rupees.	V of 1908.
(*b*) for probate or letters of administration or for revocation thereof under the Indian Succession Act, 1925;	When the amount or value of the Estate does not exceed two thousand rupees.	Two rupees.	XXXIX of 1925.
(*c*) for a certificate under Part X of the Indian Succession Act, 1925, or Bombay Regulation VIII of 1827;	When it exceeds two thousand rupees, but does not exceed five thousand rupees.	Five rupees.	XXXIX of 1925.
	When it exceeds five thousand rupees.	Ten rupees.	
(*d*) for opinion or advice or for discharge from a Trust, or for appointment of new Trustees, under section 34, 72, 73 or 74 of the Indian Trusts Act, 1882;		Ten rupees.	II of 1882.
(*e*) for the winding up of a Company, under section 166 of the Indian Companies Act, 1913;		Ten rupees	VII of 1913.
(*f*) under rule 58 of Order XXI of the Code of Civil Procedure, 1908, regarding a claim to attached property.	When the amount or value of the property exceeds five hundred rupees.	Ten rupees.	V of 1908.
19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908.		Twenty rupees.	V of 1908.

[Appendix 18—*contd.*]

	Number.	—	Proper fee.
IV of 1869.	20. Every petition under the Indian Divorce Act, 1869, except petitions under section 44 of that Act and every memorandum of appeal under section 55 of that Act.	....	Thirty rupees.
XV of 1865.	21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865.		Thirty rupees."

PART IV—*Stamp Duties.*

II of 1899. 15. *Amendment of II of 1899.*—In the Indian Stamp Act, 1899, in its application to the Presidency of Bombay, the following amendments shall be made, namely :—

(~~1~~) ~~In section 2~~—

(~~a~~) ~~after clause (12) the following shall be inserted, namely~~ :—

" (~~12A~~) ~~'forward delivery' means, in relation to any transaction for the purchase or sale of any goods, merchandise or other thing, that no immediate delivery of the goods, merchandise or other thing purchased or sold is contemplated.~~"

(~~b~~) ~~to clause (14) the following explanation shall be added, namely~~ :—

" ~~Explanation.—An entry in a note book, memorandum book or book of accounts or other writing by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded is an instrument within the meaning of this clause.~~"

(~~2~~) *Amendment of sections 4 and 6 of II of 1899.*—(*1*) In sub-section (*1*) of section 4, and in the proviso to section 6, for the words " one rupee " the words " two rupees " shall be substituted.

(~~3~~) *Amendment of sections 11, 32, 35, 40, 41, 69 and 74 of II of 1899.*—(*2*) In clause (*a*) of section 11, proviso (*c*) to section 32, proviso (*a*) to section 35, sub-section (*1*) of section 40, section 41, clause (*b*) of section 69 and the proviso to section 74 before the words " one anna " the words " two annas " shall be inserted.

(~~4~~) *New section 19A of II of 1899.*—(*3*) After section 19, the following section shall be inserted, namely :—

" *19A.—Payment of duty on certain instruments liable to increased duty in Bombay Presidency.*—Where any instrument of the nature described in any article in Schedule I and relating to any property

[Appendix 18 –*contd.*]

situate or to any matter or thing done or to be done in the Presidency of Bombay is executed out of the said Presidency and subsequently ~~comes~~ *received* in the said Presidency—

(*a*) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under Schedule I on a document of the like description executed in the Presidency of Bombay less the amount of duty, if any, already paid on such instrument in British India,

(*b*) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (*a*) of this section, in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty, and

(*c*) the provisions contained in clause (*b*) of the proviso to sub-section (*3*) of section 32 shall apply to such instrument as if such were an instrument executed or first executed out of British India and first received in British India when it became chargeable to the higher duty aforesaid, but the provisions contained in clause (*a*) of the said proviso shall not apply thereto."

(~~5~~) *Amendment of section 28 of II of 1899.*—(*4*) For the proviso to sub-section (*4*) of section 28 the following shall be substituted, namely :—

"Provided that notwithstanding anything contained in article 23 of Schedule I the duty on such last mentioned conveyance shall in no case be less than two rupees."

(6) ~~Amendment of section 32 of II of 1899.—In proviso (c) to sub-section (3) of section 32 after the words " promissory note " the words " or an Agreement or Memorandum of an agreement chargeable under Article No. 5 (aa), 5 (b) or 5 (bb) or any Note or Memorandum chargeable under Article No. 43 (b), 43 (bb) or 43 (e) of Schedule I " shall be inserted.~~

(7) ~~Amendment of section 35 of II of 1899.—In proviso (a) to section 35 after the words " Promissory note " the words " or an Agreement or Memorandum of an agreement chargeable under Article No. 5 (aa), 5 (b) or 5 (bb) or a Note or Memorandum chargeable under Article No. 43 (b), 43 (bb) or 43 (e) of Schedule I " shall be inserted.~~

(8) ~~Amendment of section 40 of II of 1899.—In sub section (1) of section 40 after the words " promissory note " the words " or an Agreement or Memorandum of an Agreement chargeable under Article No. 5 (aa), 5 (b) or 5 (bb) or a Note or Memorandum chargeable under Article No. 43 (b), 43 (bb) or 43 (e) of Schedule I " shall be inserted.~~

(9) ~~Amendment of section 41 of II of 1899.—In section 41 after the words " promissory note " the words " or an Agreement or Memorandum of an agreement chargeable under Article No. 5 (aa),~~

[Appendix 18—*contd.*]

~~5 (b) or 5 (bb) or a Note or Memorandum chargeable under Article No. 43 (b), 43 (bb) or 43 (c) of Schedule I " shall be inserted.~~

Amendment of Schedule I of II of 1899.—(5) In Schedule I—

(*a*) in column 1 of article 12 clauses (*a*) and (*b*) shall be repealed;

(*b*) for the entries in column 2 of the said Schedule relating to Articles 2 (*b*), 3, 4, 8 (*b*), 9, 12, 14, 15, ~~16~~, 18, 20, 22, 23, 24, 25 (*b*), 26 (*b*), 29, 30 (*b*), ~~35~~, 39, 40 (*c*), 41, 42, 44, 46, 48, 50, 51, 54 (*a*), 55 (*b*), 57 (*b*), ~~58~~, 62 (*c*) (*ii*) and 65 and shown in column 2 of the Schedule to this Part the entries shown in column 3 of the latter Schedule shall be substituted;

(*c*) for articles 5 and 43, the following shall, respectively, be substituted, namely :—

" 5. Agreement or Memorandum of an Agreement—

(*a*) if relating to the sale of a bill of exchange;	Four annas.
(*aa*) if relating to the sale of a Government security;	Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security.
(*b*) if relating to the sale of a share in an incorporated company or other body corporate;	~~One anna for every Rs. 1,000.~~ *Two annas for every Rs. 5,000* or part thereof of the value of the share.
~~(bb) if for or relating to the sale or purchase of goods or merchandise for forward delivery~~;	~~One anna for every unit of transaction or part thereof.~~
	~~Explanation.—For the purposes of this article and article No. 43 (Note or Memorandum) 'unit of transaction' shall mean,—~~
	~~(i) in transactions relating to the purchase or sale of cotton, —fifty bales of cotton, a bale of cotton being equivalent to the quantity of cotton weighing approximately 392 pounds~~;
	~~(ii) in transactions relating to the purchase or sale of wheat, —25 tons of wheat~~;
	~~(iii) in transactions relating to the purchase or sale of linseed, 25 tons of linseed~~;
	~~(iv) in transactions relating to the purchase or sale of cotton seeds,—25 tons of cotton seeds~~;

[Appendix 18—*contd.*]

(v) ~~in transactions relating to the purchase or sale of groundnuts, 25 tons of groundnuts;~~

(vi) ~~in transactions relating to the purchase or sale of castor seeds, 25 tons of castor seeds;~~

(vii) ~~in transactions relating to the purchase or sale of silver bullion, one bar of silver, a bar being equivalent in weight to 2,800 tolas;~~

(viii) ~~in transactions relating to the purchase or sale of gold bullion, 250 tolas of gold, a tola being equivalent in weight to 180 grains Troy;~~

(ix) ~~in transactions relating to the purchase or sale of any other goods, merchandise or thing, such unit as the Governor in Council may, by notification in the Bombay Government Gazette, fix in this behalf.~~

(c) if not otherwise provided for .. One rupee.

Exemptions.

Agreement or Memorandum of agreement,—

(a) for or relating to the sale of goods or merchandise exclusively, not being ~~an agreement or memorandum of agreement chargeable under clause (bb) of this Article or~~ a Note or Memorandum chargeable under No. 43 ; Four annas.

(b) made in the form of tenders to the Government of India for or relating to any loan ;

(c) made under the European Vagrancy Act, 1874, section 17. IX of 1874.

"43. Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal,—

(a) of any goods exceeding in value twenty rupees, ~~not being goods chargeable under clause (c)~~ ; Four annas.

[Appendix 18—*contd.*]

~~5 (b) or 5 (bb) or a Note or Memorandum chargeable under Article No. 43 (b), 43 (bb) or 43 (c) of Schedule I " shall be inserted.~~

Amendment of Schedule I of II of 1899.—(5) In Schedule I—

(*a*) in column 1 of article 12 clauses (*a*) and (*b*) shall be repealed;

(*b*) for the entries in column 2 of the said Schedule relating to Articles 2 (*b*), 3, 4, 8 (*b*), 9, 12, 14, 15, ~~16~~, 18, 20, 22, 23, 24, 25 (*b*), 26 (*b*), 29, 30 (*b*), ~~35~~, 39, 40 (*c*), 41, 42, 44, 46, 48, 50, 51, 54 (*a*), 55 (*b*), 57 (*b*), ~~58~~, 62 (*c*) (*ii*) and 65 and shown in column 2 of the Schedule to this Part the entries shown in column 3 of the latter Schedule shall be substituted;

(*c*) for articles 5 and 43, the following shall, respectively, be substituted, namely :—

" 5. Agreement or Memorandum of an Agreement—

(*a*) if relating to the sale of a bill of exchange;	Four annas.
(*aa*) if relating to the sale of a Government security;	Subject to a maximum of twenty rupees, two annas for every Rs. 10,000 or part thereof of the value of the security.
(*b*) if relating to the sale of a share in an incorporated company or other body corporate;	~~One anna for every Rs. 1,000.~~ *Two annas for every Rs. 5,000* or part thereof of the value of the share.
~~(bb) if for or relating to the sale or purchase of goods or merchandise for forward delivery;~~	~~One anna for every unit of transaction or part thereof.~~
	~~*Explanation.*—For the purposes of this article and article No. 43 (Note or Memorandum) 'unit of transaction' shall mean,—~~
	~~(i) in transactions relating to the purchase or sale of cotton,—fifty bales of cotton, a bale of cotton being equivalent to the quantity of cotton weighing approximately 392 pounds;~~
	~~(ii) in transactions relating to the purchase or sale of wheat,—25 tons of wheat;~~
	~~(iii) in transactions relating to the purchase or sale of linseed,—25 tons of linseed;~~
	~~(iv) in transactions relating to the purchase or sale of cotton seeds,—25 tons of cotton seeds;~~

[Appendix 18—*contd.*]

(~~v) in transactions relating to the purchase or sale of groundnuts, 25 tons of groundnuts;~~

(~~vi) in transactions relating to the purchase or sale of castor seeds, 25 tons of castor seeds;~~

(~~vii) in transactions relating to the purchase or sale of silver bullion, one bar of silver, a bar being equivalent in weight to 2,800 tolas;~~

(~~viii) in transactions relating to the purchase or sale of gold bullion, 250 tolas of gold, a tola being equivalent in weight to 180 grains Troy;~~

(~~ix) in transactions relating to the purchase or sale of any other goods, merchandise or thing, such unit as the Governor in Council may, by notification in the Bombay Government Gazette, fix in this behalf.~~

(c) if not otherwise provided for .. One rupee.

Exemptions.

Agreement or Memorandum of agreement,—

(a) for or relating to the sale of goods or merchandise exclusively, not being ~~an agreement or memorandum of agreement chargeable under clause (bb) of this Article or~~ a Note or Memorandum chargeable under No. 43; Four annas.

(b) made in the form of tenders to the Government of India for or relating to any loan;

(c) made under the European Vagrancy Act, 1874, section 17. IX of 1874.

"43. Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal,—

(a) of any goods exceeding in value twenty rupees, ~~not being goods chargeable under clause (e)~~; Four annas.

[Appendix 18—*contd.*]

(*b*) of any stock or marketable security exceeding in value twenty rupees, not being a Government security;	~~One anna for every Rs. 1,000~~ *Two annas for every Rs. 5,000 or part* thereof of the value of the stock or security.
(*bb*) of a Government security;	Subject to a maximum of twenty rupees, two annas for every 10,000 rupees or part thereof of the value of the security.
~~(c) of goods for forward delivery.~~	~~One anna for every unit of transaction or part thereof.~~
	~~Note.—For a definition of 'unit of transation' see explanation to Article No. 5 (bb).~~"

and

(*d*) for Articles 7 and 10 the following shall, respectively, be substituted, namely :—

"7. Appointment in execution of a power, where made by any writing not being a will—

(*a*) of trustees	Fifteen rupees.
(*b*) of property, moveable or immoveable.	Thirty rupees.

"10. Articles of Association of a Company—

(*a*) where the company has no share capital or the nominal share capital does not exceed Rs. 2,500;	Twenty-five rupees.
(*b*) where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 1,00,000;	Fifty rupees.
(*c*) where the nominal share capital exceeds Rs. 1,00,000.	One hundred rupees.

Exemption.

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913. (VII of 1913.)

See also Memorandum of Association of a Company (No. 39)."

(*e*) in clause (*a*) in column (1) of Article 25 for the words "one rupee" the words "two rupees" shall be substituted; and

(*f*) in provisos (*a*) and (*c*) in column 2 of Article 45, for the words "eight annas" the words "one rupee" shall be substituted.

SCHEDULE.

[*See section* 15 (~~10~~) (*5*)]

1	2	3
2. Administration Bond—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
3. Adoption Deed ..	Ten rupees ..	Twenty rupees.
4. Affidavit ..	One rupee ..	Two rupees.

[Appendix 18—*contd.*]

1	2	3
8. Appraisement, etc.—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
9. Apprenticeship-Deed ..	Five rupees ..	Ten rupees.
12. Award	The same duty as a Bond (No. 15) for such amount. Five rupees ..	The same duty as a Bond (No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of twenty rupees.
14. Bill of Lading	Four annas .. *N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.	Eight annas. *N.B.*—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
15. Bond—		
where it exceeds Rs. 200 and does not exceed Rs. 300.	One rupee eight annas.	~~One rupee fourteen annas.~~ *Two rupees four annas.*
where it exceeds Rs. 300 and does not exceed Rs. 400.	Two rupees ..	~~Two~~ *Three* rupees ~~eight annas~~.
where it exceeds Rs. 400 and does not exceed Rs. 500.	Two rupees eight annas.	Three rupees ~~eight~~ *twelve* annas.
where it exceeds Rs. 500 and does not exceed Rs. 600.	Three rupees ..	Four rupees eight annas.
where it exceeds Rs. 600 and does not exceed Rs. 700.	Three rupees eight annas.	Five rupees four annas.
where it exceeds Rs. 700 and does not exceed Rs. 800.	Four rupees ..	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900.	Four rupees eight annas.	Six rupees twelve annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000.	Five rupees ..	Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas.	Three rupees twelve annas.

16. ~~Bottomry Bond, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.~~	~~The same duty as a Bond (No. 15) for the same amount.~~	~~Where the amount or value secured does not exceed Rs. 10 ... Three annas.~~
		~~where it exceeds Rs. 10 and does not exceed Rs. 50 ... Six annas.~~
		~~where it exceeds Rs. 50 and does not exceed Rs. 100 ... Twelve annas.~~
		~~where it exceeds Rs. 100 and does not exceed Rs. 200 ... One rupee eight annas.~~
		~~where it exceeds Rs. 200 and does not exceed Rs. 300 ... Two rupees four annas.~~
		~~where it exceeds Rs. 300 and does not exceed Rs. 400 ... Three rupees.~~
		~~where it exceeds Rs 400 and does not exceed Rs. 500 ... Three rupees twelve annas.~~
		~~where it exceeds Rs. 500 and does not exceed Rs. 600 ... Four rupees eight annas.~~
		~~where it exceeds Rs. 600 and does not exceed Rs. 700 ... Five rupees four annas.~~
		~~where it exceeds Rs. 700 and does not exceed Rs. 800 ... Six rupees.~~
		~~where it exceeds Rs. 800 and does not exceed Rs. 900 ... Six rupees twelve annas.~~
		~~where it exceeds Rs. 900 and does not exceed Rs. 1,000 ... Seven rupees eight annas.~~
		~~and for every Rs. 500 or part thereof in excess of Rs. 1,000 ... Three rupees twelve annas.~~

[Appendix 18—*contd.*]

18. Certificate of Sale—		
(*a*) where the purchase-money does not exceed Rs. 10.	Two annas ..	Four annas.
(*b*) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25.	Four annas ..	Eight annas.
(*c*) in any other case ..	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.	The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.
20. Charter-Party ..	One rupee ..	Two rupees.
22. Composition-Deed ..	Ten rupees ..	Twenty rupees.
23. Conveyance—		
where the amount or value of the consideration for such conveyance as set forth therein ~~does not exceed Rs. 50.~~	~~Eight annas~~ ..	~~Twelve annas.~~
~~where it exceeds Rs. 50 but does not exceed Rs. 100.~~	~~One rupee~~ ...	~~One rupee eight annas.~~
~~where it exceeds Rs. 100 but does not exceed Rs. 200.~~	~~Two rupees~~ ...	~~Three rupees.~~
~~where it~~ exceeds Rs. 200 but does not exceed Rs. 300.	Three rupees ..	Four rupees eight annas.
where it exceeds Rs. 300 but does not exceed Rs. 400.	Four rupees ..	Six rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500.	Five rupees ..	Seven rupees eight annas.
where it exceeds Rs. 500 but does not exceed Rs. 600.	Six rupees ..	Nine rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700.	Seven rupees ..	Ten rupees eight annas.
where it exceeds Rs. 700 but does not exceed Rs. 800.	Eight rupees ..	Twelve rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900.	Nine rupees ..	Thirteen rupees eight annas.
where it exceeds Rs. 900 but does not exceed Rs. 1,000.	Ten rupees ..	Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Five rupees ..	Seven rupees eight annas.
24. Copy or Extract—		
(*i*) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee.	Eight annas ..	One rupee.
(*ii*) in any other case ..	One rupee ..	Two rupees.
25. Counterpart or Duplicate—		
(*b*) in any other case ..	One rupee ..	Two rupees.
26. Customs Bond—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
29. Divorce	One rupee ..	Five rupees.
30. Entry as an Advocate, Vakil or Attorney on the roll of any High Court—		
(*b*) in the case of an Attorney ..	Two hundred and fifty rupees.	Five hundred rupees.

5. ~~Lease, including an underlease or sub-lease and any agreement to let or sub-let—~~		
(a) ~~where by such lease the rent is fixed and no premium is paid or delivered—~~		(a) ~~where by such lease the rent is fixed and no premium is paid or delivered—~~
(i) ~~where the lease purports to be for a term of less than one year~~;	~~The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.~~	(i) ~~where the lease purports to be for a term of less than one year~~; ~~The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease~~;
(ii) ~~where the lease purports to be for a term of not less than one year but not more than three years~~;	~~The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.~~	(ii) ~~where the lease purports to be for a term of not less than one year, but not more than five years~~; ~~The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.~~
(iii) ~~where the lease purports to be for a term in excess of three years~~;	~~The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.~~	(iii) ~~where the lease purports to be for a term exceeding five years but not exceeding ten years~~; ~~The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.~~
(iv) ~~where the lease does not purport to be for any definite term~~;	~~The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value~~	(iv) ~~where the lease purports to be for a term exceeding ten years but not exceeding twenty years~~;

~~of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.~~

(~~v~~) ~~where the lease purports to be in perpetuity~~ ;

~~The same duty as a Conveyance (No. 23) for a consideration equal to one fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.~~

~~The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.~~

(~~v~~) ~~where the lease purports to be for a term exceeding twenty years but not exceeding thirty years~~ ;

~~The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.~~

(~~vi~~) ~~where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years~~ ;

~~The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.~~

(~~vii~~) ~~where the lease purports to be for a term exceeding one hundred years or in perpetuity~~ ;

~~The same duty as a Conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one tenth and in any other case to one sixth of the whole amount of the rents which would be paid or delivered in respect of the first fifty years of the lease.~~

(~~viii~~) ~~where the lease does not purport to be for any definite term~~

~~(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;~~	~~The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.~~
~~(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.~~	~~The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered;~~ ~~Provided that, in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.~~

~~The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average rent which would be paid or delivered for the first ten years if the lease continued so long.~~

~~(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;~~

~~The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.~~

~~(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved;~~

~~The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered;~~

~~Provided that in any case when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed one rupee.~~

[Appendix 18—*contd.*]

39. Memorandum of Association of a Company—			
(*a*) if accompanied by articles of association under section 17 of the Indian Companies Act, 1913;	Fifteen rupees ..	Thirty rupees.	VII of 1913.
(*b*) if not so accompanied	Forty rupees ..	Eighty rupees.	
40. Mortgage-Deed—			
(*c*) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the abovementioned purpose where the principal or primary security is duly stamped—			
for every sum secured not exceeding Rs. 1,000;	Eight annas ..	One rupee.	
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas ..	One rupee.	
41. Mortgage of a crop—			
(*a*) when the loan is repayable not more than three months from the date of the instrument for every sum secured not extending Rs. 200,	One anna ..	Two annas.	
and for every Rs. 200 or part thereof secured in excess of Rs. 200;	One anna ..	Two annas.	
(*b*) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument—			
for every sum secured not exceeding Rs. 100.	Two annas ..	Four annas.	
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Two annas ..	Four annas.	
42. Notarial Act ..	One rupee ..	Two rupees.	
44. Note of protest by the Master of a Ship.	Eight annas ..	One rupee.	
46. Partnership—			
(A) Instrument of—			
(*a*) where the capital of the partnership does not exceed Rs. 500;	Two rupees eight annas.	Five rupees.	
(*b*) in other cases ..	Ten rupees ..	Twenty rupees.	
(B) Dissolution of ..	Five rupees ..	Ten rupees.	
48. Power of Attorney—			
(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Eight annas ..	One rupee.	
(*b*) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882;	Eight annas ..	One rupee.	XV of 1882.
(*c*) when authorising one person or more to act in a single transaction other than the case mentioned in clause (*a*);	One rupee ..	Two rupees.	
(*d*) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Five rupees ..	Ten rupees.	

[Appendix 18—*contd.*]

(*e*) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Ten rupees	Twenty rupees.
(*f*) when given for consideration and authorising the attorney to sell any immoveable property ;	The same duty as a Conveyance (No. 23) for the amount of the consideration.	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(*g*) in any other case	One rupee for each person authorised.	Two rupees for each person authorised.
		N.B.—The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908.

XVI of 1908.

50. Protest of Bill or Note ..	One rupee	Two rupees.
51. Protest by the Master of a Ship.	One rupee	Two rupees.
54. Reconveyance of Mortgaged Property—		
(*a*) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;	The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.	The same duty as a Bond (No. 15) for the amount of such consideration as set forth in the Reconveyance.
(b) ~~In any other case~~ ...	~~Ten rupees~~ ..	~~Fifteen rupees.~~
55. Release—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
57. Security Bond or Mortgage Deed—		
(*b*) in any other case ..	Five rupees ..	Ten rupees.
58. ~~Settlement—~~ ~~A.—Instrument of—(including a deed of dower.)~~	~~The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement.~~	~~The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement~~ ;
	~~Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently~~	~~Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently execu-~~

[Appendix 18—*contd.*]

	~~executed, the duty on such instrument shall not exceed eight annas.~~	~~ted, the duty on such instrument shall not exceed one rupee.~~
~~B.—Revocation of~~ ..	~~The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation, but not exceeding ten rupees.~~	~~The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the instrument of Revocation but not exceeding fifteen rupees.~~
62. Transfer—		
(*c*) of any interest secured by a bond, mortgage-deed or policy of insurance—		
(*ii*) in any other case ..	Five rupees ..	Ten rupees.
65. Warrant for Goods ..	Four annas ..	Eight annas.

PART V—*Stamp-duties on certain instruments in certain cities.*

16. *Extent of Part V.*—This Part extends to the cities of Bombay, Ahmedabad, Poona and Karachi only.

17. Definitions.—In this Part, unless there is anything repugnant in the subject or context,

(a) 'City of Ahmedabad' means the municipal district of Ahmedabad, the cantonment of Ahmedabad, and the notified areas of Kankaria Asarva, Ellis Bridge and Sabarmati,

(b) 'City of Poona' means the municipal district of Poona, the suburban municipal district of Poona, and the cantonment of Poona, and

(c) 'City of Karachi' means the municipal district of Karachi, the cantonments of Karachi and Manora and the limits of the Karachi Port Trust.

~~17.~~ *18. Amendment of Schedule I to II of 1899.*—Notwithstanding anything contained in Part IV, in Schedule I to the Indian Stamp Act, II of 1899, in its application to the cities of Bombay, Ahmedabad, Poona and 1899. Karachi, for the entries in columns 1 and 2 relating to Articles, ~~6~~ 23, 58 and 63, the following entries shall, respectively, be substituted, namely :—

In column 1:

6. ~~AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—~~

(1) ~~the deposit of title deeds, or instruments constituting or being evidence of the title to any property whatever (other than a marketable security)~~, or

(2) ~~the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—~~

(*a*) ~~if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement~~:

In column 2.

		~~If drawn singly.~~	~~Each part of set of two.~~	~~Each part of set of three.~~
	~~Rs.~~	~~Rs.a.p.~~	~~Rs.a.p.~~	~~Rs.a.p.~~
(i) ~~When the amount of the loan or debt does not exceed~~	~~200~~	~~0-4-6~~	~~0-3-0~~	~~0-1-6~~
(ii) ~~When it exceeds Rs. 200 but does not exceed~~ ...	~~400~~	~~0-9-0~~	~~0-4-6~~	~~0-3-0~~
~~Do.~~ ~~400~~ ~~do.~~ ...	~~600~~	~~0-13-6~~	~~0-7-6~~	~~0-4-6~~

				~~If drawn singly.~~	~~Each part of set of two.~~	~~Each part of set of three.~~
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
(ii) ~~When it exceeds Rs. 600 but does not exceed~~		...	~~800~~	~~1 2 0~~	~~0 9 0~~	~~0 6 0~~
~~Do.~~	~~800~~	~~do.~~ ...	~~1,000~~	~~1 6 6~~	~~0 12 0~~	~~0 7 6~~
~~Do.~~	~~1,000~~	~~do.~~ ...	~~1,200~~	~~1 11 0~~	~~0 13 6~~	~~0 9 0~~
~~Do.~~	~~1,200~~	~~do.~~ ...	~~1,600~~	~~2 4 0~~	~~1 2 0~~	~~0 12 0~~
~~Do.~~	~~1,600~~	~~do.~~ ...	~~2,500~~	~~3 6 0~~	~~1 11 0~~	~~1 2 0~~
~~Do.~~	~~2,500~~	~~do.~~ ...	~~5,000~~	~~6 12 0~~	~~3 6 0~~	~~2 4 0~~
~~Do.~~	~~5,000~~	~~do.~~ ...	~~7,500~~	~~10 0 0~~	~~5 1 0~~	~~3 6 0~~
~~Do.~~	~~7,500~~	~~do.~~ ...	~~10,000~~	~~13 8 0~~	~~6 12 0~~	~~4 8 0~~
~~Do.~~	~~10,000~~	~~do.~~ ...	~~15,000~~	~~20 4 0~~	~~10 2 0~~	~~6 12 0~~
~~Do.~~	~~15,000~~	~~do.~~ ...	~~20,000~~	~~27 0 0~~	~~13 8 0~~	~~9 0 0~~
~~Do.~~	~~20,000~~	~~do.~~ ...	~~25,000~~	~~33 12 0~~	~~16 14 0~~	~~11 4 0~~
~~Do.~~	~~25,000~~	~~do.~~ ...	~~30,000~~	~~40 8 0~~	~~20 4 0~~	~~13 8 0~~
~~and for every additional Rs. 10,000 or part thereof in excess of~~		...	~~30,000~~	~~13 8 0~~	~~6 12 0~~	~~4 8 0~~

(*b*) ~~If such loan or debt is repayable not more than three months from the date of such instrument.~~ | ~~Half of the duty payable under No. 6 (a) above for the amount secured.~~

Exemption.

~~Instrument of pawn or pledge of goods if unattested.~~

[Appendix 18—*contd.*]

		Rs. a. p.
23. Conveyance [as defined by section 2 (10)], not being a Transfer charged or exempted under No. 62.—		
	Where the amount or value of the consideration for such conveyance as set forth therein ~~does not exceed Rs. 50~~ ..	~~0 8 0~~
	~~Where it exceeds Rs. 50 but does not exceed Rs. 100~~ ..	~~1 0 0~~
	~~Where it exceeds Rs. 100 but does not exceed Rs. 200~~ ..	~~2 0 0~~
	~~Where it~~ exceeds Rs. 200 but does not exceed Rs. 300	8 8 0
	Where it exceeds Rs. 300 but does not exceed Rs. 400	12 0 0
	Where it exceeds Rs. 400 but does not exceed Rs. 500	15 8 0
	Where it exceeds Rs. 500 but does not exceed Rs. 600	19 0 0
	Where it exceeds Rs. 600 but does not exceed Rs. 700	22 8 0
	Where it exceeds Rs. 700 but does not exceed Rs. 800	26 0 0
	Where it exceeds Rs. 800 but does not exceed Rs. 900	29 8 0
	Where it exceeds Rs. 900 but does not exceed Rs. 1,000	33 0 0
	and for every Rs. 500 or part thereof in excess of Rs. 1,000	17 8 0

8. Settlement— A.—Instrument of (including a deed of dower).	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the property settled as set forth in such settlement. Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.
Exemptions. (*a*) Deed of dower executed on the occasion of a marriage between Muhammadans. (*b*) Hludassa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.	
B.—Revocation of— *See also* Trust (No. 64).	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the property concerned as set forth in the instrument of revocation but not exceeding ten rupees.

[Appendix 18—*concld.*]

63. Transfer of Lease by way of assignment and not by way of underlease.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.
Exemption: Transfer of any lease exempt from duty.	

~~18.~~ *19. Repeal of Bom. II of 1926.*—The Indian Stamp (Bombay Amendment) Act, 1926, is hereby repealed. Bom. II of 1926.

G. S. RAJADHYAKSHA,

Secretary to the Legislative Council of the Governor of Bombay.

Bombay, 11th March 1932.

APPENDIX 19.

BILL No. II OF 1932.

A Bill to extend certain provisions relating to intestate and testamentary succession of the Indian Succession Act, 1925, in its application to the Presidency of Bombay, to certain communities.

(As published in the " Bombay Government Gazette " of the 4th February 1932.)

WHEREAS it is expedient to amend the Indian Succession Act, 1925, XXXIX of 1925. in its application to the Presidency of Bombay for the purpose of extending certain provisions of that Act relating to intestate and testamentary succession to certain communities; and whereas the previous sanction of the Governor General required by sub-section (*3*) of section 80A of the Government of India Act and the previous sanction of the Governor 5 & 6, Geo. V, c. 61. required by section 80C of the said Act have been obtained for the passing of this Act: It is hereby enacted as follows:—

1. *Short title.*—This Act may be called the Indian Succession (Bombay Amendment) Act, 193 .

2. *Extent.*—This Act extends to the whole of the Presidency of Bombay.

3. *Sections 212 (1) and 213 (1) of XXXIX of 1925, to apply to Hindus, etc.*—Notwithstanding anything contained in sections 29, 57, 58, 212 (*2*), 213 (*2*) and Schedule III of the Indian Succession Act, 1925, sections 212 XXXIX of 1925. (*1*) and 213 (*1*) of that Act shall apply whenever and wherever any right to any part of the property of a person who has died intestate or any right as executor or legatee is sought to be established in any Court of Justice within the Presidency of Bombay.

[Appendix 19—*contd.*]

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to make probates and letters of administration necessary to establish any right in any Court of Justice in the Bombay Presidency in the case of those communities which are exempted from liability to obtain the same under sections 213 (*1*), 212 (*1*) and 57 of the Indian Succession Act, 1925.

19th January 1932.

(Signed) G. B. PRADHAN.

APPENDIX 20.

BILL No. III OF 1932.

A Bill to amend the Tobacco Duty (Town of Bombay) Act, 1857.

(As published in the "Bombay Government Gazette" of the 10th March 1932.)

IV of 1857. WHEREAS it is expedient to amend the Tobacco Duty (Town of Bombay) Act, 1857, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. *Short title.*—This Act may be called the Tobacco Duty (Town of Bombay) Amendment Act, 1932.

2. *Commencement.*—This Act shall come into force on the 1st day of April 1932.

IV of 1857. 3. *Amendment of section 2 of IV of 1857.*—In section 2 of the Tobacco Duty (Town of Bombay) Act, 1857, hereinafter referred to as the said Act, for the words "seven rupees and eight annas" the words "thirty rupees" shall be substituted.

4. *Amendment of sections 8 and 9 of IV of 1857.*—In sections 8 and 9 of the said Act for the words "four seers" the words "half a seer" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to increase the rate of duty on tobacco imported into the town of Bombay levied under section 2 of the Tobacco Duty (Town of Bombay) Act, 1857, so as to enable the Bombay Municipal Corporation to meet its increased liabilities on account of the proposed amalgamation of the Bombay City Improvement Trust with the Municipality. The Corporation is anxious to take over the Improvement Trust as early as possible and it is obvious that it cannot meet its consequent liabilities without increased taxation. The Bill is brought forward at the desire of the Corporation.

[Appendix 20—*contd.*]

2. Since an increase in the duty may increase the incentive to evade it, it is necessary simultaneously to reduce the limit of exemption which is now placed as high as four seers. Clause 4 makes the necessary provision.

9th March 1932.

(Signed) RUSTOM JEHANGIR VAKIL.

APPENDIX 21.

AGENDA.

Supplementary Agenda for the First Session of the Bombay Legislative Council which commenced on Wednesday, the 17th February 1932.

[*Vide* Standing Order X, 1 (1) (*d*).]

Resolution by Mr. J. G. More, M.L.C.

1. "This Council recommends to Government that they should allot a sum of Rs. 10,000 in the Budget for the year 1932-33 for expenditure over the inauguration of a campaign to buy and sell only Indian made goods."

Resolutions by Mr. V. N. Patil, M.L.C.

1. "This Council recommends to Government that the land revenue of the district of East Khandesh for this year be either wholly or partially remitted and that the land revenue so far collected for this year be returned to the agriculturists."

2. "This Council recommends to Government that they should take steps to change the present dates for the collection of land revenue to some other dates between the 20th of March and the 20th of May."

Resolutions by Mr. J. G. More, M.L.C.

2. "This Council recommends to Government (*a*) to grant remissions to the agriculturists of all the past arrears of land revenue; and (*b*) to suspend the collection of the current year's revenue dues in those districts where the crops are not above the average for a reasonable period."

3. "This Council recommends to Government that, except in the Departments of Medicine and Education, non-provincial persons should not be admitted to the provincial and subordinate services in this presidency."

Resolution by Syed Miran Mahomed Shah, M.L.C.

1. "This Council recommends to Government that they should be pleased to grant remission of land revenue to the zamindars in Sind for the current year (1931-32) to the same extent to which they did last year."

[Appendix 21—*contd.*]

Resolutions by Mr. Shaikh Abdul Majid, M.L.C.

1. "This Council recommends to the Governor in Council to appoint a committee of officials and non-officials to inquire into the complaints of the khatedars in the Malir Tract of the Karachi Taluka regarding the encroachments made by the Karachi Municipality upon the sources of their water supply and to recommend to Government—

(*i*) the measures to be adopted by the khatedars to prevent any further encroachment by the Municipality upon the sources of their water supply;

(*ii*) the amount of compensation which the khatedars and the Government may be entitled to for the loss suffered by them in the past; and

(*iii*) the steps to be taken by each for the recovery of the compensation."

2. "This Council recommends to the Governor in Council to convey an assurance to the zamindars and khatedars in the Karachi District that in the event of any loss accruing to the cultivation of their lands on account of the withdrawals of water in the canals within the Lloyd Barrage Zone, due compensation will be given to them in accordance with the recommendations of a committee to be appointed hereafter for the purpose and representing the Karachi District Zamindars' and Jagirdars' Association and the Government."

3. "This Council recommends to the Governor in Council to appoint a commission of experts representing the Government, the Karachi Municipality, the Karachi Port Trust and the Karachi District Zamindars' and Jagirdars' Association to solve the problem of water supply for the Karachi City, including all such areas as depend for the supply of their water on the water works of the Karachi Municipality, and to submit their report to Government within a prescribed period.".

4. "This Council recommends to the Governor in Council to urge upon the Government of India the imperative necessity and advisability of accepting and incorporating the demands of the Indian minorities in the future constitution of the country as defined and stated in the Minorities Pact mutually agreed to by the delegates of the various minorities to the second Round Table Conference, London, and to impress upon the Government of India that the minorities in the Bombay Presidency will not accept any constitution which does not comply with the terms of the Pact referred to above."

Resolution by Mr. Haji Mir Mahomed Baloch, M.L.C.

1. (As No. 1 of Rao Bahadur G. K. Chitale in the main agenda.)

Resolution by Mr. G. S. Gangoli, M.L.C.

1. "This Council recommends to Government that a Finance Act should be in operation for one year only and that fresh or increased taxes covered by a Finance Act should not be in force for more than

[Appendix 21—*concld.*]

one year at the end of which they should be submitted to the vote of Legislature."

Bombay, 10th March 1932.

G. S. RAJADHYAKSHA,

Secretary to the Legislative Council
of the Governor of Bombay.

APPENDIX 22. [*Vide page 299—Debates of 22/2/32.*]

THE EAST INDIA COTTON ASSOCIATION LIMITED,

TAJ BUILDING, HORNBY ROAD :

Bombay, 19th February 1932.

A Petition from—

The East India Cotton Association Ltd. ;

To

THE HONOURABLE THE PRESIDENT AND
THE HONOURABLE MEMBERS,
Bombay Legislative Council,
Bombay.

Sirs,

The Directors of the East India Cotton Association having resolved to submit a petition to you in connection with Finance Bill No. 1 of 1932, which provides for amending the Indian Stamp Act, 1899, in its application to the Bombay Presidency, I have the honour on behalf of the East India Cotton Association to submit to you the following as bearing on the said Bill.

The Bill seeks to tax all transactions in cotton in Bombay for delivery in future or in other words all transactions in cotton in Bombay except those which are transactions relating to spot cotton. The Association beg to draw the attention of the Council to the result of the non-refundable duty of Re. 1 per bale on raw cotton imported into Bombay as levied by Bombay Act 20 of 1920. As the Council knows the said duty was opposed in the Bombay Legislative Council by representatives of the cotton trade of Bombay and within a few years of the said Act being passed every commercial body in Bombay including the Bombay Port Trust came to the conclusion that the imposition of the said non-refundable duty was helping to divert the cotton trade of Bombay to other ports. As a result of such diversion of trade the cotton grower of India, the bulk of whose crop is marketed in Bombay, has lost the advantage of having the charges on cotton in Bombay reduced as would have been the case with a larger turn-over in the Bombay market.

[Appendix 22—*contd.*]

As honourable members are aware, the bulk of the cotton which is handled in the Bombay cotton market is grown outside Bombay City and outside the Bombay Presidency and it was unfair to the cotton grower of India as a whole to have the duty levied on cotton which might have come to Bombay in transit and the net result of this policy has been that the trade of Bombay, an important City, has been adversely affected. The Bombay Port Trust naturally shared this adverse effect and the Association believe that they can without fear of contradiction submit that although the said non-refundable duty still remained in force, the Government of Bombay have also perceived the hardship and injustice to the cotton grower of India caused by its continuance.

2. The Association have dealt with this non-refundable duty in the paragraph above at some length as they are convinced the way that duty has handicapped the cotton trade of Bombay in general and the cotton grower of India in particular is a special lesson at this juncture and must be submitted to the Council for their serious consideration. Forward trading in cotton on an organised scale is recognised as an unavoidable and inevitable adjunct to marketing of actual cotton during the cotton season months when the grower must sell his crop. If forward trading in cotton were stopped the Association submit that the marketing of actual cotton would be seriously jeopardized. Generally speaking in all countries where cotton crops are marketed the Government of each respective country has given the utmost facility for forward trading in cotton to be conducted with the minimum of charges and taxation of any nature whatsoever. To levy any tax on such forward contracts has been recognised all over the civilised world as practically to be a tax on the grower of cotton in that country and the Association submit that the Bill before the Council requires to be seriously considered from this point of view.

3. The tax proposed by the Government in the Bill before the Council is one anna per contract of 50 bales, but the present unit for a forward contract is 100 bales and it is very likely that for years to come it will be the popular unit for trading. On a hundred bales contract the stamp required therefore will be two annas. The Association are anxious that the Council should know that the system in vogue in the Bombay cotton market involves that in a hundred bales transaction there may be six to eight parties who may have to pass on their notes of purchase or sale or memoranda of such purchase or sale. This can be fully explained to the honourable members if they desire, but it has been explained on behalf of this Association to a representative of the Government in the Finance Department and it is hoped that this will be made clear to the Council by some honourable members intimate with the system of forward contracts in Bombay. The burden, therefore, involved on a hundred-bale transaction by the Bill before the Council will mean a cost of twelve to sixteen annas per transaction to the parties concerned. It may be pointed out in this connection that cotton transactions in the Liverpool Cotton Association and the New York Cotton Exchange are liable to a Stamp Duty of a similar nature but the Association wish to point out

[Appendix 22—*contd.*]

that stamp duties in England and in America are being levied not for the purpose of general taxation at all but for the purpose of the finances of the cotton trade and of their organizations in these two countries. This Association here would have resorted to this sort of charge on forward transactions in Bombay if they felt convinced that by such a charge on the volume of forward business they would not handicap the cotton grower of India. The Liverpool Cotton Association has a comparatively small annual fee for its members and makes up for the finances required by means of this stamp duty referred to above. The East India Cotton Association have on the other hand preferred to have a more substantial fee for their members (Rs. 200 per year against £3-3-0 in Liverpool). They, therefore, submit that there is no parallel between the stamp duty in England on the one hand and on the other the stamp duty which the Bombay Government suggest to the Council should be levied by the Bill before the current Council Sessions. Indeed, the measure which is now before the Council for their consideration proves the total departure which the Government of Bombay seek to make from the recognised principle adopted in the cotton markets of the world.

4. The Association beg to point out that the business which is being done in the Bombay futures market by persons who deal in forward transactions continuously, and, who are known as jobbers, is of a highly risky and technical nature requiring great experience, and, is almost a fine art, requiring the most continued vigilance by the operator in the tendency of the market from hour to hour all through the day. The turn-over of this class in a day may be a few hundred or a few thousand bales according to the person's standing and his profit or loss at the end of the day may be a few tens or hundreds of rupees depending upon his reading of the fluctuations on that day. If such a person is expected to pay the proposed tax it is not improbable that the tax payable by him on his turn-over for the day may considerably reduce his comparatively small earnings of the day or substantially increase his losses on the working of the day. The effect of such tax would affect this class of operators to such an extent that it is not unlikely that there may be a serious set back to people engaged in this very useful task of creating and continuing the forward market. If the Council have any sort of impression that the tax involved in the Bill will be a tax mainly on those who speculate in forward cotton on a large scale, the Association wish to point out to them that such speculators can only pay the tax when they operate but the humbler and more useful section of the trade, namely, the jobber is not a person who should be in any way handicapped and the Association submit that the proposed tax will act as an assured and definite tax on him which is both unjustified and unfair. The Association wish to point out that if such jobbers as referred to above find that they cannot continue in the Bombay market owing to the new impost which is proposed there will be no option to them but to resort to transactions in unorganised markets outside this Presidency where gambling in forward transactions is being carried on.

[Appendix 22—*concld.*]

6. The Association have always held the conviction that any impost on cotton either in forward or ready must be an All-India impost, and not a provincial one, as, if a provincial impost is sought to be levied it only results in driving the trade from that province to another province. The Association, therefore, submit that it is not in the interests of the Bombay Presidency to have this tax on forward trading in cotton in Bombay or Karachi or any other part of the Bombay Presidency and they beg to submit with deference that it can without exaggeration be called a short-sighted and suicidal step taken for the purpose of securing to Government a comparatively small amount by way of taxation at the expense of the welfare of the teeming agricultural population of not only this Presidency but of the whole of India.

7. The Association understand that it may be advisable for them to suggest some alternative method of raising money in view of the present financial position of the Government of Bombay. They submit that it is not for them to examine the question of the finances of the Presidency but they consider it their duty to the Legislature of Bombay to submit to them in all earnestness that under the cloak of taking money out of the commercial community of Bombay and Karachi the measure will really mean a handicap on the system of marketing the produce of the cotton grower of India including the Bombay Presidency, a measure which is bound for many years to come to be reflected in the comparatively low prices available to the cotton grower for his crop. The Association feel convinced that it cannot be the intention of the Council to impose such handicap and they, therefore, beg to lodge their emphatic protest against the measure as introduced by the Government and to appeal to the Council to reject this Bill.

I have the honour to be,

Sirs,

For and on behalf of the Board of Directors
of the East India Cotton Association Ltd.,

Your most obedient servant,

PURSHOTAMDAS THAKURDAS,

President.

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