



SUPPLEMENT
TO THE
BOMBAY GOVERNMENT GAZETTE,
CONTAINING
Acts and Bills of the Legislative Council of India.

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Legislative Council of India.

23rd July 1859.

The following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor General on the 16th July 1859, and is hereby promulgated for general information:—

ACT No. XVII. of 1859.

An Act to Amend the Law for the Realisation of Revenue from Abkaree in the Island of Bombay.

Whereas it is expedient to raise the taxes chargeable in respect of licences for drawing liquor from Coconut, Brab, or Date Trees in the Island of Bombay, and to prohibit the manufacture, in the Island of Bombay, of any spirituous liquor except from the juice of Coconut, Brab, or Date Trees; It is enacted as follows:—

I. From and after the commencement of this Act, Regulation X, 1833, of the Bombay Code (*prescribing Rules for the realization of revenue from Abkaree in the Island of Bombay*), shall be repealed, except as to any act or offence which shall have been done or committed, or to any money which shall have become due, or to any fine or penalty which shall have been incurred, or to any proceedings which shall have been commenced, before this Act shall come into operation.

II. The collection of Revenue from the Abkaree in the Island of Bombay shall be conducted by the Collector of Bombay, or under a farming management subject to the control of the Collector.

III. No spirituous liquor whatever shall be manufactured in any part of the Island of Bombay, except from the juice drawn from Coconut, Brab, or Date Trees; and in the manufacture of spirituous liquor from the juice of Coconut, Brab, or Date Trees, no Moura, Dates, Rice, or other material whatever shall be used.

IV. Any person, who shall manufacture spirituous liquor contrary to any of the provisions of the preceding Section, shall, on conviction before a Police Magistrate or Justice of the Peace, be liable to a penalty not exceeding five hundred Rupees for each offence; and all stills and other implements and all materials whatever used in such illicit manufacture shall be seized and confiscated.

V. No person shall draw liquor, toddy, or juice from any Coconut, Brab, or Date Tree, or make or distil any spirituous liquors, from the juice of such trees, or use, keep, or have in his possession any still or other utensils or apparatus for making or distilling any spirituous liquors in the Island of Bombay, except under the authority of a licence from the Collector, to be granted in such form, and for such period, and subject to the payment of such fee or duty, as the Governor in Council may from time to time appoint.

VI. Any person who shall contravene any of the provisions of the preceding Section shall be liable to a penalty not exceeding five hundred Rupees for each offence; and all stills and other implements and other materials used in such illicit manufacture shall be seized and confiscated.

VII. The Collector, with the sanction of Government, may prescribe such rules relative to the granting of licences, to the number, size, and description of the stills, to the situation where the stills may be kept or worked, and to the inspection and supervision of the distillery or other place where such stills may be kept or worked, as may from time to time be deemed expedient.

VIII. Every licence, when granted, shall specify the number and description of Trees to be drawn, the place at which the liquor is to be distilled or manufactured, and where the still or other apparatus is to be kept or used, the length of time for which such licence is to be

in force, the amount of fee or duty to be levied in respect of each Tree included in the licence, and any other conditions or terms which the Governor of Bombay in Council may from time to time deem it expedient to require.

IX. The fee or duty aforesaid shall be paid at such periods as the Collector may deem expedient, the same being specified in each respective licence.

X. The Collector may recover any arrear of fee or duty due on account of any licence granted under this Act, by distress or sale of the goods and chattels of the person from whom the same is due, or by any other process which now is or hereafter may be in force for the recovery of arrears of rent or revenue due from tenants or farmers of land within the Island of Bombay.

XI. Any person who shall draw any liquor, toddy, or juice from a Coccoanut, Brab, or Date Tree, in the Island of Bombay, not included in such licence as aforesaid, or contrary to the terms of the licence granted in respect of any such Tree, shall be liable to a penalty not exceeding one hundred Rupees for each offence.

XII. The Collector may cancel any licence granted under this Act, if the fee or duty therein specified be not duly paid, or in case of the violation of any other condition thereof.

XIII. Every fine or penalty leviable under this Act shall be recovered by summary proceedings before any Justice of the Peace or Police Magistrate for the Town and Island of Bombay, upon information exhibited by or by order of the Collector; and all confiscations under this Act shall be adjudicated by such Magistrate or Justice, and sold under his warrant.

XIV. All fines and confiscations levied under this Act shall belong to Government; but a moiety of any fine may, at the discretion of the Collector, be paid to the person, or divided among the persons, if more than one, through whose means the offence may have been detected, in such proportions as the Collector may think fit.

XV. The words "Island of Bombay" in this Act shall include all places within the local limits of the jurisdiction of Her Majesty's Supreme Court of Judicature at Bombay.

W. MORGAN,
Clerk of the Council.

Legislative Council of India.

16th July 1859.

The following Bill was read a second time in the Legislative Council of India on the 16th July 1859, and was referred to a Select Committee, who are to report thereon (under a suspension of the Standing Orders) on the 23rd instant:—

A Bill to Amend the Law relating to Offences declared to be Punishable on Conviction before a Magistrate.

Whereas it is expedient to amend the law relating to offences declared to be punishable on conviction before a Magistrate; It is enacted as follows:—

I. If any offence which, by any Act of the Governor General in Council heretofore passed, is declared to be punishable upon conviction by a Magistrate, shall be committed by a European British subject beyond the local limits of the jurisdiction of Her Majesty's Supreme Courts of Judicature, the offender shall be liable, upon conviction before one of the said Supreme Courts of Judicature, to the punishment to which, by such Act, the offender is declared to be liable upon conviction before a Magistrate.

British subjects are punishable, upon conviction before Supreme Court, for certain offences by law made punishable in the Mofussil upon conviction by a Magistrate.

II. If any offence which, by any Act of the Governor General in Council heretofore passed, is declared to be punishable, upon conviction by a Magistrate, shall be committed by any person within the local limits of the jurisdiction of any Court of Judicature established by Royal Charter, the offender shall be liable, upon conviction before such Court, to the punishment to which, by such Act, the offender is declared to be liable upon conviction before a Magistrate.

III. Nothing in this Act shall extend to any case in which jurisdiction is expressly given to a Justice of the Peace to convict the offender.

IV. Whenever, in any Act heretofore passed by the Governor General in Council, the word "Magistrate" is declared to include a Justice of the Peace, such Justice of the Peace shall not, by virtue of such Act, be deemed to have jurisdiction to punish any offence, unless the same shall be committed within the local limits of the jurisdiction of any of the Courts of Judicature established by Royal Charter.

Construction of Acts which declare the word "Magistrate" to include a Justice of the Peace.

W. MORGAN,
Clerk of the Council.

Legislative Council of India.

16th July 1859.

The following Bill was read a second time in the Legislative Council of India on the 16th July 1859, and was referred to a Select Committee, who are to report thereon after the 20th of October next:—

A Bill to Establish a Duty of Excise on Salt Manufactured in the Presidency of Fort St. George.

Whereas it is expedient that the Government monopoly of Salt within the Presidency of Fort St. George shall cease, and that an excise duty shall be levied upon all Salt manufactured therein; It is enacted as follows:—

I. Regulation I. 1850 (for regulating the Revenue derivable from Salt manufactured in the Territories subject to the Presidency of Fort St. George);

Repealing Section. in the Territories subject to the Presidency of Fort St. George;

for establishing a Monopoly of that article, except in the Provinces of Canara and Malabar; for abolishing the Duty on its transit, and fixing a price on the sales), Regulation II. 1807 (for extending the Salt Monopoly to the Provinces of Canara and Malabar), Regulation V. 1831 (to modify and amend the provisions in force for the recovery of the penalties prescribed for certain breaches of the Salt, Tobacco, and Stamp Laws) excepting Section VII., and Act XVII. of 1840 (for amending Regulation V. of 1831 of the Madras Code, as far as the same regards penalties for certain breaches of the Salt Laws), Sections XLIII. and XLIV. of Act VI. of 1844 (for abolishing the levy of Transit or Inland Customs duties, for revising the duties on Imports and Exports by Sea, and for determining the price at which Salt shall be sold for home consumption within the territories subject to the Government of Fort St. George), and Act VII. of 1852 (for amending Act XVII. of 1840 as to penalties for breaches of the Salt Laws in the Madras Presidency)—

are hereby repealed, except so far as they repeal the whole or any part of any other Regulation or Act; and except as to any offence which shall have been committed

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ted, or to any money which shall have become due, or to any fine or penalty which shall have been incurred, or to any proceedings which shall have been commenced, before this Act shall come into operation.

II. It shall not be lawful for any person to manufacture Salt within the Presidency of Fort St. George without a licence under the signature of the Collector of the District in which such Salt may be manufactured.

III. The Board of Revenue, with the sanction of Government, may prescribe such rules relative to the granting of licences under the preceding Section, and to the conditions of such licences, as may from time to time be deemed expedient.

IV. Every person who shall manufacture Salt without a licence, shall forfeit for every such offence a sum not exceeding one thousand Rupees; and all Salt so manufactured shall be liable to confiscation.

V. Every person who, having received a licence to manufacture Salt, shall violate any of the conditions of such licence, shall forfeit for every such offence a sum not exceeding five hundred Rupees; and such licence may be withdrawn, and all Salt belonging to such person may be confiscated. Every person aiding and abetting the violation of any condition of a licence shall forfeit for every such offence a sum not exceeding one hundred Rupees.

VI. The owner of any pan or place for manufacturing Sea Salt, existing at the time of the introduction of this Act, shall be entitled to a licence, although such pan or place may not then be in use, unless he shall have allowed the same to remain unworked for three consecutive seasons before that time. The Collector may withdraw any licence granted under this Section, if the pan or place of manufacture shall remain unworked for three years from the date of such licence.

VII. The Collectors, under orders from the Board of Revenue, may withdraw the licence of any Salt work which, on an average of three consecutive seasons, shall not have produced yearly five thousand Indian maunds of Salt, and may refuse to grant a licence.

VIII. All Salt made under a licence granted by the Collector shall be stored in some place, selected from time to time by the Collector or other duly authorised Officer, as near as may be convenient to the place of manufacture.

IX. Any person who shall remove or attempt to remove any Salt from the place of manufacture to any place other than the place selected by the Collector for the storing of such Salt, shall forfeit for every such offence a sum not exceeding five hundred Rupees; and all such Salt so removed shall be liable to confiscation.

X. The Collector shall station at each Salt work one or more Officers for the due supervision of the manufacture, production, store, and sale of Salt, and the collection of the excise duty; and such Officers shall have free passage over such works at all times.

XI. An excise duty of per Indian maund shall be levied on all Salt manufactured in the territories subject to the Government of Fort St. George. No Salt shall be removed from any place where it may be stored as provided in Section VIII. of this Act, upon which the aforesaid duty has not been

paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

XII. Whenever Salt is removed after it has been weighed and the duty has been paid thereon, the person to whom it may be delivered shall receive a permit authorising its removal from the store; and such permit shall specify the quantity to be removed and the amount of excise duty levied thereon.

XIII. Around each Salt work and store, preventive stations shall be established by the Collector at which the permit hereinbefore mentioned shall be delivered up; and the Salt, if agreeing with the entry in such permit, shall be allowed to pass, after which it shall not be liable to any further interference on the part of the Government Officers.

XIV. Salt manufactured at pans within the District of the Collector of Madras, shall not be removed from the place of manufacture without a permit; and every person found within two miles of such pans in possession of Salt in excess of one Indian maund without a permit, such Salt not being in an authorised store, shall forfeit for every such offence a sum not exceeding five hundred Rupees; and all such Salt so found shall be liable to confiscation, together with the vehicles, boats, animals, and packages employed in its conveyance.

XV. The Governor in Council may prescribe, by public notice in the Official Gazette, by what roads Salt, the produce of any Foreign Country or Native State, when imported by land, shall be allowed to pass into the territories subject to the Government of Fort Saint George. Such Salt shall be charged a duty of per Indian maund, leviable on the Frontier; and on such payment being made, a certificate shall be granted stating the quantity of Salt passed, and the Customs duty levied.

XVI. The Governor in Council may prescribe, by public notice in the Official Gazette, at what ports Salt may be imported into the territories subject to the Government of Fort St. George. A duty of per Indian maund shall be collected on all Salt so imported; and on such duty being paid, a certificate shall be granted as provided in the preceding Section.

XVII. Any person who shall remove any Salt without the permit hereinbefore prescribed, or who shall import Salt by land or by sea, by any route or by any port not sanctioned for that purpose, or who shall convey any Salt so imported without the certificate hereinbefore prescribed, or who shall attempt to commit any of the above acts, or who shall aid any person in such commission or attempt, shall forfeit a sum not exceeding one thousand Rupees; and such Salt shall be liable to confiscation, together with the vehicles, boats, animals, and packages employed in its conveyance.

XVIII. It shall be lawful for the Governor in Council from time to time, by public notification, to authorise Officers concerned in the collection of the Salt Revenue to grant time for the payment of duty, on such conditions and under such circumstances as may be declared; and every person to whom such time is allowed shall enter into a bond conditioned for double the amount of the duty ultimately payable, and with or without sureties at the discretion of the Officer accepting the same; and such bond may be in the form given in Schedule A of this Act.

XIX. A drawback of the duty paid as above on Salt manufactured within the Presidency of Fort Saint George, and exported by sea to any port not

subject to the said Presidency, may, with the sanction of the Governor in Council, be from time to time notified in the *Official Gazette*, be allowed at the port of exportation: provided always, that the party so exporting such Salts shall enter into a bond conditioned for double the amount of the duty so returned or

Proviso. remitted, and with or without sureties at the discretion of the Officer accepting the same; and such bond may be in the form given in Schedule B of this Act.

XX. Any sum which may remain due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process which is or may be in force for the recovery of arrears of revenue, or by suit on the bond, in any Court of competent jurisdiction.

XXI. Every person who shall obstruct or resist any Officer in the due execution of this Act, or of any Rules prescribed under the authority thereof, shall, on conviction by a Magistrate, forfeit for such offence a sum not exceeding five hundred Rupees.

XXII. All Police Officers are required to aid the Salt Officers in the due execution of this Act, upon notice given or request made by such Salt Officer; and any Police Officer who, without lawful excuse, shall neglect or refuse to aid as aforesaid, shall, on conviction by a Magistrate, forfeit for such offence a sum not exceeding five hundred Rupees.

XXIII. Any Salt Officer who shall ask or take any unauthorised gratuity in consideration of doing or omitting to do any act in his official capacity, or shall practise or attempt to practise any fraud which shall injuriously affect the Salt Revenue, or shall abet or connive at any such fraud, or at any attempt to practise any such fraud, shall, on conviction by a Magistrate, forfeit for such offence a sum not exceeding five hundred Rupees.

XXIV. All forfeitures and confiscations under this Act shall be adjudged by the Collector, subject to an appeal to the Board of Revenue if made within two months.

XXV. Any Officer deciding any case under the provisions of this Act may, at his discretion, award the whole or any part of any fine that may be levied, or of the proceeds of any property that may be confiscated under the provisions of this Act, to the party who seized the property or who gave the information which led to the seizure of such property, or which led to any conviction under this Act: provided always, that no money shall be paid over to such party during the time allowed for appeal, or pending appeal when any shall have been made.

XXVI. The excise duty hereby levied upon Salt shall be Revenue within the meaning of the Act of Parliament 21 Geo. III. c. 70; and the Supreme Court of Judicature established by Royal Charter at Madras shall not have any Civil Jurisdiction concerning the said duty, or concerning anything ordered or done in the collection thereof.

XXVII. This Act shall take effect in such Districts as the Governor in Council shall appoint by notification in the *Official Gazette*.

SCHEDULE A.

I A (or we A, B, and C) acknowledge myself (or ourselves) to be bound to pay to the Collector of the sum of Rupees (double the amount of duty); but the condition of the

bond is, that if I (or we) pay the sum of Rupees the amount of duty with interest at twelve per centum from (the date fixed for payment), and costs of enforcing payment, then this bond shall be null and void.

Witness my (our) hand

A.
B.
C.

SCHEDULE B.

I A (or we A, B, and C) acknowledge myself (or ourselves) to be bound to pay to the Collector of the sum of Rupees

(double the amount of duty remitted or returned); but the condition of this bond is, that if I A (or we A, B, and C) do export maunds of Salt from the Port of on or before the day of 18, or do repay Rupees (the amount of duty remitted or returned), with interest at twelve per centum from (the day of executing the bond), then this bond shall be null and void.

Witness my (our) hand

A.
B.
C.

W. MORGAN,
Clerk of the Council.

Legislative Council of India.

16th July 1859.

The following Bill was read a second time in the Legislative Council of India on the 16th July 1859, and was referred to a Select Committee, who are to report thereon after the 20th of October next:—

A Bill for declaring the Law in relation to Bills of Exchange and Promissory Notes becoming payable on days generally observed as Holidays.

Whereas no sufficient provision is at present made by law concerning the presentment of Bills of Exchange and Promissory Notes, becoming due and payable upon days which, by general custom, are observed in India as holidays; and whereas, notwithstanding the general usage of Merchants, doubts have arisen regarding the proper time for presenting such Bills of Exchange and Promissory Notes, and for giving notice of the dishonor of the same; and whereas similar doubts have arisen with respect to Bills of Exchange and Promissory Notes falling due as aforesaid upon days specially appointed by the Proclamation of the Governor General of India in Council for days of prayer and supplication, or for days of public thanksgiving; and whereas it is expedient to remove all such doubts; It is enacted and declared as follows:—

I. Whenever it shall be officially notified in the *Government Gazette*, (or in the *Straits' Settlement* in such public manner as the Governor shall think sufficient,) that the Government Public Treasury will be closed upon any day, or upon any number of consecutive days, hitherto usually observed as a holiday or holidays, Bills of Exchange and Promissory Notes becoming due and payable on such day or on any of such days in any place at which such notification shall be made, or to which it shall be applicable, shall be payable on the day next preceding the day or the first of the days to which such notification refers; and the holder or holders of such Bills of Exchange or Promissory Notes may note and protest the same for non-payment on the day next preceding the day or the first of the days on which the Treasury is closed, in like manner as if such Bills and Promissory Notes had fallen due and become payable on that day.

II. When Bills of Exchange or Promissory Notes shall be payable either under the above Section or otherwise on the day preceding any holiday or holidays notified as aforesaid, it shall not be necessary for the holder or holders of such Bills of Exchange or Promissory Notes to give notice of the dishonor thereof, until the day next after such holiday or holidays.

III. Whenever such holiday or the first of such holidays shall fall on a Monday, it shall not be necessary for the holder or holders of such Bill or Promissory Note as shall be payable, either under the above Section or otherwise, on the preceding Saturday, to give notice of the dishonor thereof, until the next day after such holiday or the last of such holidays.

IV. The foregoing provisions shall extend to all Bills of Exchange and Promissory Notes becoming due and payable on Christmas Day or on Good Friday, whether it shall have been notified as aforesaid, that the Public Treasury of the Government will be closed on those days respectively, or not.

V. The foregoing provisions shall be deemed to apply as well to all Bills of Exchange or Promissory Notes which fall due on any holiday or holidays so notified as aforesaid before the passing of this Act, as to all Bills of Exchange or Promissory Notes which shall fall due after the passing of this Act.

VI. From and immediately after the 1st day of July 1859, in all cases where Bills of Exchange or Promissory Notes shall become due and payable on any day appointed by the Proclamation of the Governor General of India in Council for a day of special prayer and supplication or for a day of public thanksgiving, the same shall be payable on the day next preceding such day of special prayer or day of thanksgiving, and in case of non-payment may be noted and protested on such preceding day; and it shall not be necessary for the holder or holders of such Bills of Exchange or Promissory Notes to give notice of the dishonor thereof until the day next after such day of special prayer or day of thanksgiving.

VII. Whensoever such day of special prayer or day of thanksgiving shall be appointed on a Monday, it shall not be necessary for the holder or holders of such Bills or Promissory Notes as shall be payable on the preceding Saturday to give notice thereof until the Tuesday next after such day of special prayer or day of thanksgiving.

VIII. Every notice of dishonor given at the time authorised by this Act, if in other respects sufficient, shall be valid time authorised by this Act, and effectual to all intents and purposes.

IX. The words "Bill of Exchange" as used in this Act shall include Bank Post Bills, and all Native Drafts or Hoondees requiring by law presentment and notice of dishonor.

W. MORGAN, Clerk of the Council.

Legislative Council of India.

16th July 1859.

The following Bill was read a second time in the Legislative Council of India on the 16th July 1859, and was referred to a Select Committee, who are to report thereon after the 20th of October next:—

A Bill to Consolidate and Amend the Law relating to Stamp Duties.

Whereas it is expedient to consolidate and amend the law relating to Stamp Duties:

Preamble. It is enacted as follows:—

I. From the day of 1859, Regulation XII. 1826 (for raising and levying Stamp Duties within the Town of Calcutta), with the corresponding

Regulation enacted on the 14th June 1827, and registered in the Supreme Court at Calcutta on the 12th July 1827, and Regulation X. 1829 of the Bengal Code (for consolidating into one Regulation, with modifications, the existing enactments relating to the collection of Stamp Duties), Regulation XIII. 1816 of the Madras Code (for modifying and amending the Rules before enacted regarding stamped paper and stamped cadjans; and for consolidating the Fees payable on the institution of suits, and on exhibits and summonses for witnesses, with the duty levied by means of stamps), and Regulation XVIII. 1827 of the Bombay Code (for levying a Stamp Duty on certain papers within the Territories subordinate to the Presidency of Bombay)—are repealed, except in so far as they rescind other Regulations or parts of other Regulations, and except as regards matters which may have taken place before that day.

II. For every Instrument or Writing which shall be executed on or after the said day, and which shall be of any of the kinds specified as requiring Stamps by the Schedule A annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Instrument or Writing.

III. The Governor General in Council may prescribe from time to time by an Order in Council the Stamps to be used under the provisions of this Act.

IV. The duties of one anna imposed by this Act on Receipts, and on Drafts or Orders for the payment of money at sight or on demand, may respectively be denoted by a Stamp impressed upon the paper whereon any such Instrument is written, or by an adhesive Stamp affixed thereto.

V. In any case where an adhesive Stamp shall be used for the purpose aforesaid on any Receipt or upon any Draft or Order respectively, chargeable with the duty of one anna by this

Act, the person by whom such Receipt shall be given, or such Draft or Order signed or made, shall, before the Instrument shall be delivered out of his hands, custody, or power, cancel or obliterate the Stamp so used, by writing thereon his name or the initial letters of his name so and in such a manner as to show clearly and distinctly that such Stamp has been made use of, and so that the same may not be again used; and if any person who shall write or give any such Receipt or Discharge or make or sign any such Draft or Order with any adhesive Stamp thereon, and shall not *bona fide* in manner aforesaid effectually cancel or obliterate such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

VI. The duties imposed by this Act on Foreign Bills of Exchange shall be paid on account of Bills drawn within but payable out of the British Territories of India, and on account of Bills drawn out of but paid or negotiated within the British Territories in India; and the payment of duties imposed as aforesaid on Bills drawn out of the British Territories in India shall be denoted by affixing adhesive Stamps, or in such other manner as the Governor General of India in Council may direct. If an adhesive Stamp shall be used, the person by whom the Bill is negotiated, or to whom it is payable, shall cancel or obliterate the Stamp according to the provisions of the last preceding Section, and subject to the same penalty in case of default.

VII. If any person shall affix or use any adhesive Stamp, (which, to his knowledge, shall have been gotten off or removed from a Receipt, &c. or any Receipt or any Draft or

Order shall have been written,) to or for any Receipt, Draft, or Order, or any paper whereon any such Receipt, Draft, or Order shall be or be intended to be written; or if any person shall do or practise or be concerned in any fraudulent act, contrivance, or device whatever, not especially provided for by this or some other Act, with intent to defraud the Government of any duty imposed by this Act upon Receipts or upon Drafts or Orders, every person so offending in any of the said several cases shall forfeit a sum not exceeding two hundred Rupees.

VIII. No Instrument or Writing for which such duty shall be payable under Section II. of this Act shall be not duly stamped.

Effect of a Writing received as creating, transferring, or extinguishing any right or obligation, or as evidence in any civil proceeding in any Court of Justice whether established by Royal Charter or otherwise, or shall be registered in any public Office or authenticated by any public Officer, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule.

IX. *First.*—Deeds, Instruments, and Writings executed on unstamped paper by individuals from accident, ignorance, inadvertence, error, or from other unavoidable cause; or Deeds which may have come into the possession of persons subsequently to execution, not executed on paper bearing the prescribed Stamp, may be impressed with the requisite Stamps on application being made to the Collector after payment of the penalties hereinafter stated, or such mitigated penalty in lieu thereof as the Government or any Board or Officer authorized by Government may prescribe.

Deeds inadvertently executed on unstamped or insufficiently stamped paper, may be stamped on payment of penalty.

Penalty if inadvertently executed and brought to be stamped within thirty days of execution.

Second.—If the Deed have been executed in ignorance or through inadvertence, or under circumstances exonerating the party from blame or suspicion of an attempt to evade payment of the prescribed duty, then, if brought within thirty days of the date of execution, on payment of treble the amount of duty, or treble the difference if on stamped paper of an inferior denomination.

Third.—If not brought to be stamped within the said period of thirty days from the date of execution, and the party be nevertheless exempt from all suspicion of attempt to evade the payment of duty, then, provided a period of three months have not elapsed since the date of execution, or if brought within six months from the date of the promulgation of this Act, on payment of five times the amount, or five times the difference if on stamped paper of an inferior denomination.

Fourth.—If the party be unable to satisfy the Collector or the Board or other superior authority as aforesaid, that the execution of the Deed on paper not duly stamped, proceeded from accident, ignorance, inadvertence, error, or other cause exempt from suspicion of evasion, the party shall, provided the Deed be voluntarily brought within three months from the date of execution, be entitled to have the prescribed Stamp affixed on payment of a penalty equal to ten times the value; and the decision of the Board or Officer aforesaid, whether declaring the paper liable or not liable to suspicion of evasion, shall be conclusive and final.

Fifth.—Deeds and Instruments executed on unstamped paper and not presented to be stamped within six months from the date of the promulgation of this Act, or within

three months from the date of execution, shall not be entitled to the benefit of being stamped.

X. No larger sum shall be recoverable in any Court of Justice by reason of any Instrument or Writing for which an optional Stamp is indicated to be proper by the said Schedule, than the largest sum for which, if specially stated in an Instrument or Writing of the same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Instrument or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Instrument or Writing would be sufficient.

XI. Bank Notes payable to bearer shall not be subject to any of the duties specified in Schedule A. of this Act; but any person or company who shall issue such Notes for circulation, or re-issue the same after the first issue, shall be liable to pay to the Government a duty at the rate of five annas per centum of the total value of the Notes issued and in circulation for the year last past: provided always, that the Governor General in Council may compound with any person or company for the Stamp Revenue derivable from Promissory Notes or Post Bills issued by such persons or company; and that nothing in Sections VIII. and X. of this Act, shall apply to Promissory Notes or Post Bills in regard to which such composition shall have been notified in the *Government Gazette*.

XII. The expense of providing whereon to write any Receipt shall, unless it be otherwise agreed on by the parties, be borne by the party giving the Receipt.

XIII. Except within the limits of the local jurisdiction of the Courts established by Royal Charter, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice, with respect to which Court such Instrument or Writing is required by Schedule B to have a Stamp, or shall be received or furnished by any Public Officer, unless such Instrument or Writing be upon a Stamp prescribed as aforesaid by the Governor General of India in Council, and of a value not less than that indicated to be proper for it by the said Schedule B.

XIV. Every provision contained in the Schedules annexed to this Act, shall be of the same force as if it were contained in the body of the Act: provided that the Governor General in Council may, by an Order in Council, exempt in any part of India from Stamp duty, the Instruments or Writings specified in Schedule B annexed to this Act: provided also that the Governor General in Council may, by an Order in Council, direct that, in any District not subject to the General Regulations, lower rates of Stamp duty shall be taken on all or any of the Instruments and Writings specified in Schedule A annexed to this Act, except Bills of Exchange or other Instruments classed as Bills of Exchange and Receipts, and may prescribe such lower rates of duty.

XV. The local Executive Government may appoint Officers for the collection of the Stamp Revenue, and may prescribe the duties of such Officers, and may assign districts to such

Effect of provision contained in the Schedules.

Power of Exemption.

Power to lower rates of Stamp duty.

Appointment of Officers for collection of Revenue.

Officers, and may license or cause to be licensed venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such venders for sale.

Licensed Stamp venders.

XVI. Every vender of Stamps shall at all times have his licence, together with the Schedules annexed to this Act, in the vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

XVII. Every vender of Stamps shall write on the back (at the bottom of the page) of each Stamp which he issues, the date of issue, the name of the person to whom it is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

XVIII. Any vender who shall knowingly write a false date or name on the back of any Stamp, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment not exceeding three months, or both.

XIX. Every vender of Stamps shall, without delay, issue any Stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which the vender is duly authorised to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

XX. Any vender who demands or accepts for any Stamp any consideration other than the value thereof in such currency as he is duly authorised to receive in payment for Stamps, shall be punished by a fine not exceeding one hundred Rupees.

XXI. Any vender who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both; and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

XXII. Any vender or other person who, after any period which may have been appointed by the Governor General in Council for the commencement of the use of new Stamps, sells any old Stamps, shall be punished by a fine not exceeding one hundred Rupees.

XXIII. If any vender refuses or omits to render any accounts required by the provisions of any bond he may have entered into, or to permit the Collector of the Stamp Revenue of the District, or any Officer duly authorised by him, to inspect his accounts, or to examine the store of Stamps in his possession, it shall be lawful for the said Collector to proceed against the said vender for the recovery of the value of the balance of Stamps standing against the vender in the books of the said Collector, or for the recovery of the balance of money standing against the said vender in the said books, in the same manner as Collectors of Land Revenue are authorised by law to proceed against persons owing revenue or rent to Government.

XXIV. Any vender who, upon the determination or resignation of his licence, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorised to receive them, accounts of all his transactions in relation to Stamps, kept according to the provisions of any bond he may have entered into, together with any Stamps remaining, or which ought to be remaining in his hands, and any balance of cash which may be due from him to Government on the abovementioned accounts, shall be liable to a fine not exceeding five hundred Rupees: provided always, that no vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he may have been guilty, or from such proceeding as, by Section XI. of this Act, the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of or standing against such vender.

XXV. Upon the death of any vender, his executors or administrators, or in case there be no executor or administrator, any other person in possession of his effects, shall, upon demand being made by a duly authorised Officer, make over within a reasonable time to such Officer any Stamps which the deceased vender may have received and not have issued at the time of his death, and any accounts of the transactions of the deceased vender in relation to Stamps, which may have been kept according to the provisions of any bond such vender may have entered into, of which Stamps and accounts such executor, administrator, or other person may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

XXVI. In any of the cases specified in the preceding Sections, the Collector of the Stamp Revenue of the District may call upon the surety or sureties of the vender, or any of them, to make good the value of the balance of Stamps standing against the vender in the books of the said Collector, or the balance of money standing against the vender in the books of the said Collector, or the balance of money standing against the said vender in the said books; and on his or their failure to do so, to proceed against all or any of them for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorised by law to proceed against the sureties of persons owing revenue or rent to Government.

XXVII. No person, not being a licensed vender of Stamps duly appointed, shall sell any Stamp unless it has been in an authorised manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees: provided that nothing in this Section, or in Sections XVII. and XVIII. of this Act, shall be held to apply to any adhesive Stamp or Stamps.

XXVIII. First.—Should it so happen that any Stamped paper, parchment, vellum, or the like, after having been obtained in the regular manner, shall have become soiled, spoiled, or unfit for use, either by consequence of any accident happening to the same, or because of error in the drawing up or copying any Instrument thereupon, which, being discovered before such Instrument may be finally signed and executed, renders the Writing of no avail; or when, by reason of the death or refusal of the party or parties whose signature may be necessary to effect the transaction intended by such Writing, it remains incomplete and of no avail; or when, by the refusal of any office or trust that may be granted

Soiled or spoiled Stamped paper.

Unlicensed sale of Stamps.

by an Instrument, it has failed of the purpose intended; or, in the case of Promissory Notes, Bills of Exchange, or the like, if by non-delivery to the payee, or person acting on his behalf, or from other cause, the same are never brought to use,—in all such cases it shall be competent to the Board, or other controlling authority duly appointed as above provided, upon delivery being made of the Stamped paper, parchment, vellum, or the like, so soiled or spoiled, or rendered useless, to cause Stamps of equal value to be delivered as above provided to the owner of the article or articles so soiled or spoiled or his representative: but this rule shall extend to Bills of Exchange drawn in sets, of which any one of the set may have been delivered to the payee.

Second.—The owners of Stamped paper which may be damaged or soiled as aforesaid, shall prefer their application to the Collector of the District in which they may have purchased it; and if the Collector be of opinion that the application ought to be complied with, he shall transmit a report of the case to the Board or other Officer to whom he is subject, who shall be and are hereby authorised to direct the Collector to deliver to the party, or his representative, stamped paper equivalent to that which has been destroyed or soiled, in the same manner and subject to the same conditions as above prescribed for delivery of Stamps to individuals: provided, however, that no such indulgence shall be granted when the value of the soiled Stamps may not exceed ten Rupees, nor unless application be made within six weeks of the period when the material may have become soiled or otherwise damaged and rendered of no avail.

XXIX. Any person who fraudulently counterfeits any Stamp, or who alters any Stamp, with the intention that it shall pass for a Stamp of greater value, or makes or uses any die for either of the above purposes, or who fraudulently issues or exposes for sale any counterfeit Stamp or any Stamp altered as above described, or who fraudulently uses any counterfeit Stamp or any Stamp altered as aforesaid, shall be punished by imprisonment, with or without hard labour, for a term not less than two years nor more than seven years.

XXX. If any person shall discover that any Instrument or Writing in his possession which requires a Stamp is upon a counterfeit of a Stamp of adequate value, and shall forthwith inform the Collector in charge of the Stamp Revenue of the District in which the counterfeit was issued, and shall prove to the satisfaction of such Collector that such counterfeit was purchased from a licensed vendor, he shall be entitled to be furnished gratis with a Stamp of the value requisite under Section IV. of the Act, for a copy of the Instrument or Writing, but shall not be permitted to take such Stamp away from the Office of the Collector until such copy has been made upon it.

XXXI. No Justice of the Peace or any Officer before whom an affidavit, not made for the immediate purpose of being filed, read, or used in any Court of Law, may be taken, shall receive or attest such affidavit unless it be written on a Stamp of not less than the value prescribed in Schedule A annexed to this Act.

XXXII. From and after the sale of any lands, annuities, or other property, real or personal, moveable or immovable, or of any right, title, interest, or claim in any such property, when a duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the princi-

pal Instrument whereby the property sold shall be conveyed to or vested in the purchaser or in any other person; and if, in the course of the investigation of any suit or case that may be pending before any Civil, Criminal, or Revenue Court, it shall appear that the full purchase or consideration money, for the purpose of defeating the provisions of this Act, has not been truly expressed and set forth in the manner above directed, the purchaser and seller shall forfeit severally a sum not exceeding five hundred Rupees, and shall also be charged with the payment of five times the amount of the excess of duty which would have been payable for the said Instrument in respect of the full purchase or consideration money if the same had been duly expressed in the said Instrument, beyond the amount of duty actually paid for the same.

XXXIII. In like manner, if it shall appear in the course of an investigation as aforesaid, that any person employed in preparing any such Instrument as aforesaid has knowingly and wilfully inserted or set forth in such Instrument any less amount than the full and true purchase or consideration money directly or indirectly paid or secured or agreed to be paid for the same, he shall incur the penalties prescribed in the last preceding Section.

XXXIV. If any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing engrossed on unstamped paper or other material which, by the provisions of this Act, should have been engrossed on paper or other material bearing a Stamp of the value set forth in Schedule A, or if any person shall make, execute, sign, or be a party to any Deed, Instrument, or other Writing engrossed on paper or other material bearing a Stamp of less value than the value set forth as aforesaid, such person so offending shall forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees: provided that no person shall be proceeded against for any offence under this Act except at the suit or prosecution of the collector of the Stamp Revenue.

XXXV. Every offence punishable by this Act, except the offences punishable by Section XXIX, shall be tried by any Magistrate or Justice of the Peace.

XXXVI. The offences punishable by Section XXIX, shall be tried by the Court having jurisdiction over the same, whether it be the Supreme Court of Judicature, or the Session Judge or other Officer.

XXXVII. If any person sentenced to any fine under the provisions of this Act shall not pay the fine to which he shall be sentenced, it shall be lawful for the Officer or Court who tried him, to commit him to prison until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall take place; and this imprisonment shall be in the Civil jail, except in cases of offences punishable by Section XXIII, and in which cases it shall be in the Criminal jail.

XXXVIII. Throughout this Act and the Schedules annexed to it, the word "Stamp" is used to signify a stamped piece of paper or other material for writing on; and by the "value" of a Stamp is meant a sum indicated by words or figures duly impressed upon such piece of paper or other material:

Interpretation.
"Stamp."
"Value."

SCHEDULE A.

Specifying Instruments and Writings which require Stamps, and indicating the proper Stamps for those Instruments and Writings.

		PROPER STAMPS.			
1. Agreement, Ikrar, or any Minute or Memorandum of an Agreement, or any Acknowledgment of a Debt as signified by the signature of the debtor to a closed account or otherwise, such Agreement, Minute, Memorandum, or Acknowledgment not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party— If relating to matters capable of valuation, and with the value stated If for an annual or any periodical payment If for the performance of any legal act, or for a purpose not restricted to nor specifying any amount		} The same Stamp as for a Bond for the payment of the amount of the value stated. } The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less. } An optional Stamp. See Section X. of the Act.			
EXEMPTIONS. Agreement for the hire of labour.					
2. Affidavits and solemn declarations not made for the immediate purpose of being filed, read, or used in any Court of Law, per sheet ..		Rupees.	Annas.		
		1	0		
EXEMPTIONS. Affidavits required before grant of probate, letters of administration, &c.					
3. Assignments, if not of the nature specified under the heads of Conveyances and Settlements, nor specially exempted— In cases where the assignment is of any interest secured by an original Deed or Instrument on a Stamp of a value less than eight Rupees In other cases		} The same Stamp as the original Deed. Rupees. 8 Annas. 0			
4. Bills of Exchange, Letters of Credit, Drafts, Promissory Notes, Hoondies, Teeps, Burats, and other orders and obligations for the payment of money, not being Bonds, Tamusooks, or Instruments, or Writings bearing the attestation of one or more witnesses— If payable on demand If payable at any period not exceeding one year after date or sight, then— Bills not exceeding 25 Rupees Above 25 Rupees and not exceeding 50 Rupees " 50 " ditto 100 " " 100 " ditto 200 " " 200 " ditto 300 " " 300 " ditto 500 " " 500 " ditto 1,000 " " 1,000 " ditto 2,000 " " 2,000 " ditto 3,000 " " 3,000 " ditto 5,000 " " 5,000 " ditto 10,000 " " 10,000 " ditto 20,000 " " 20,000 " ditto 30,000 " " 30,000 and upwards		Inland. Rupees. Annas. 0 1		Foreign as Inland, or if drawn in 3 sets, each to be stamped. Rupees. Annas.	
		0	1	0	1
		0	2	0	1
		0	3	0	1
		0	6	0	2
		0	9	0	3
		0	12	0	4
		1	2	0	6
		1	8	0	8
		2	4	0	12
		3	0	1	0
		6	0	2	0
		12	0	4	0
		18	0	6	0
		24	0	8	0
5. Any of the Instruments described in No. 4 payable at a period exceeding one year after date or sight		} The same Stamp as for Bonds for the payment of the same amount.			
6. Bills of Sale—See Conveyance and Mortgage.					
7. Bonds and Tamusooks for the payment of money, whether attested or not, and all attested obligations for the payment of money— If for any sum not exceeding 50 Rupees Above 50 Rupees and not exceeding 100 Rupees " 100 " ditto 200 " " 200 " ditto 300 " " 300 " ditto 500 " " 500 " ditto 1,000 " " 1,000 " ditto 2,000 " " 2,000 " ditto 3,000 " " 3,000 " ditto 5,000 " " 5,000 " ditto 10,000 " " 10,000 " ditto 20,000 " " 20,000 " ditto 50,000 " " 50,000 " ditto 1,00,000 " " 1,00,000 " ditto 1,50,000 " " 1,50,000 " ditto 2,00,000 " And for every further Lac of Rupees, or part thereof		Rupees.	Annas.		
		0	4		
		0	8		
		1	0		
		2	0		
		4	0		
		6	0		
		10	0		
		16	0		
		20	0		
		32	0		
		40	0		
		80	0		
		100	0		
		150	0		
		200	0		
		100 in addition.			

Higher to be added

PROPER STAMPS.

- 8. Bonds concerning respondentia and bottomry
- 9. Bonds given as security for the transfer of Government Security, or for the delivery or accounting for any matter or thing capable of being valued
- 10. Bonds for an annual or any periodical payment, whether for a fixed or for an indefinite period
- 11. Bonds when the amount of the money to be secured is not specified
- 12. Bonds for the due execution of an office or work, Mochulkas and the like, taken by individuals, and all other Bonds not otherwise specially provided for
- When the amount is limited to a certain sum
- 13. Bonds taken as collateral security, with some Deed or Instrument executed on the Stamp prescribed for Conveyances or Money Bonds, or as security for the performance of any other Contract, Covenant, or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand

{ The same Stamp as for a Bond for the payment of the amount insured.

{ The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.

{ The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured if less.

{ An optional Stamp. See Section X. of the Act.

{ An optional Stamp. See Section X. of the Act.

{ The same Stamp as for a Bond for the payment of such limited sum.

{ The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding Eight Rupees: otherwise a Stamp of Eight Rupees.

EXEMPTIONS.

Arbitration Bonds.

- 14. Security Bonds which may be taken by or by order of any Court, Collector, or other judicial revenue authority; also Razeenamahs, Sooluhnamahs, and Rufauamahs, filed in any suit pending in a Court of Justice.
- 15. Charter-parties, or any agreement or contract for the Charter of any Sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel.
- 16. Composition Deeds or other Instruments of composition between a debtor and his heirs, or their creditors
- 17. Contracts and Deeds, if not otherwise especially provided for.
- 18. Conveyances (Kubulas, Bynamahs) or Deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, moveable or immovable, or of any right, title, or claim to or upon, or interest in any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his or their directions—

{ To be charged as specified and prescribed in Schedule B.

{ If the amount payable under the writing exceeds One Thousand Rupees—Eight Rupees.

{ If the amount does not exceed One Thousand Rupees—according to the scale prescribed for Bonds for the payment of money.

{ If the amount of composition exceeds One Thousand Rupees—Eight Rupees.

{ If the amount of composition does not exceed One Thousand Rupees—according to the scale prescribed for Bonds for the payment of money.

As Agreements.

When the purchase or consideration money therein expressed or denoted shall not exceed 100 Rupees

Above	100 Rupees and not exceeding	200 Rupees..
"	200 " ditto	500 " . . .
"	500 " ditto	1,000 " . . .
"	1,000 " ditto	2,000 " . . .
"	2,000 " ditto	3,000 " . . .
"	3,000 " ditto	5,000 " . . .
"	5,000 " ditto	8,000 " . . .
"	8,000 " ditto	12,000 " . . .
"	12,000 " ditto	20,000 " . . .
"	20,000 " ditto	30,000 " . . .
"	30,000 " ditto	50,000 " . . .
"	50,000 " ditto	1,00,000 " . . .

Rupees.	Annas.
1	0
2	0
4	0
8	0
12	0
16	0
24	0
36	0
50	0
80	0
120	0
200	0
400	0
100 in addition.	

And for every further 50,000 Rupees, or part thereof

NOTE.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding Eight Rupees (which shall be the maximum Stamp for collateral Deeds); and all such collateral Deeds shall specify, by their contents, which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.

EXEMPTIONS.

All transfer of subscription to any of the Government Loans, or other Government Securities.

All transfers by mere endorsement of Bills of Exchange, Promissory Notes, and the like.

19. CO-PARTNERSHIP—Deeds or other Instruments of
20. COPIES.—Copy or counterpart of any Deed or Instrument attested to be a true copy and furnished to a party to the same for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby
21. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet
22. Copy of extract of any Deed, Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet
23. Copies authenticated of any records, letters, accounts, statements, reports, or other writings furnished to individuals from any of the Public Offices of Government, per sheet
- For copies of Revenue and Judicial Papers to be given from the Courts of Justice, Revenue Kutcheries, &c.

EXEMPTIONS.

Copies of papers which Public Officers are directed by any general regulation to make, require, or furnish, for which Stamps are not specially required by this Schedule.

24. Deeds of gift and dower whether to take effect on the instant, or at a further period, determinate or indeterminate

25. Deeds of any kind not otherwise particularised in this Schedule

26. EXCHANGES.—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property—

If no sum of money shall be paid or agreed to be paid for equality of exchange

If any sum of money be paid or agreed to be paid for equality of exchange

27. LEASES.—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent.

28. Any Lease of lands, houses, or other real property at a rent without any payment of any sum of money by way of fine or premium—

Where the rent calculated for a whole year shall not exceed 24 Rupees		Where the rent calculated for a whole year shall exceed 24 Rupees	
Rupees	Annas.	Rupees	Annas.
Exceeding 24	but not exceeding 50	0	4
50	100	0	8
100	250	0	12
250	500	1	0
500	1,000	2	0
1,000	2,000	4	0
2,000	4,000	8	0
4,000	6,000	16	0
6,000	10,000	24	0
10,000	25,000	40	0
25,000	50,000	100	0
and for every additional 25,000 Rupees, or part thereof		200	0
		100	0

29. Any Lease of lands, houses, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium

30. Any Lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium

31. The Counterpart of any Lease, that is the Kuboolent or the like

EXEMPTIONS.

All Leases, Pottahs, and Kuboolents executed and exchanged with ryots and other actual cultivators of the soil, provided that no fine or premium be paid, and no security bonds executed as part of the same transactions.

(For Madras and Bombay.)

Every Lease and its Counterpart (Pottah and Kuboolent) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of Revenue to Government.

PROPER STAMPS.

Rupees. Annas.
8 0

The same duty as prescribed for the original Deed by this Act.

Rupees. Annas.
0 8

0 8

0 8

See Schedule B.

The same Stamp as for Conveyances.

As agreements.

Rupees. Annas.
8 0

A Stamp of value exceeding by Eight Rupees the Stamp required for a Conveyance in a case where the consideration is equal to the sum paid or agreed to be paid for equality of exchange.

The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

When the lease is for a period not exceeding one year.		When the lease is for a period exceeding one year.	
Rupees.	Annas.	Rupees.	Annas.
0	4	0	8
0	8	0	12
0	12	1	0
1	0	2	0
2	0	4	0
4	0	8	0
8	0	16	0
16	0	32	0
24	0	48	0
40	0	80	0
100	0	200	0
200	0	400	0
100	0	200	0

The same Stamp as for a lease for a period exceeding one year.

A Stamp of value equal to the joint values of the Stamps for a conveyance, in consideration of the fine, and a lease for the rent.

The same Stamp as for the lease.

PROPER STAMPS.

32. Letters, or Powers of Attorney, or commission or factory in the nature thereof, Mooktarnamahs, &c., not being of the kinds provided for in Schedule B—

For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction

General; that is, not restricted as above

NOTE.—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits, regular or summary, or proceedings of any kind pending before the Courts of Judicature or before the Revenue Authorities

33. Letters of licence from creditors or debtors

34. MORTGAGES.—Any deed of mortgage or conditional sales, kut-ku-bulah, bye-bil-wufa, bhog-bhunduck, or the like, with or without possession given, or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title deeds to any property, where the same may be made as a security for payment of money due or lent at the time

35. Deeds of mortgage, or the like, given as security for the transfer of Government Securities, as for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued

36. Deeds of mortgage given for the security of annuities for an indefinite period; such as life annuities

Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum

Where the total amount secured by the mortgage is unlimited

Where a bond may have been already taken for the amount secured, or where, from any other cause, the mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed

Where there are more deeds than one required to execute the mortgage in the manner desired by the parties, then for every other deed than the principal deed, provided the original deed has been duly stamped

37. Mortgages, assignments, or acknowledgments granted to the Treasurer or other Officer of the Bank of Bengal, on account of that Bank, or to any private banker or agent, for loans or advances made on the deposit of Government securities, bullion, plate, jewels, or other goods

38. Partitions by private agreement of heirs and co-sharers, or made by Public Officers, of estates of property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the deed of partition—

When the sharer's portion does not exceed one hundred Rupees in value

Exceeding 100 Rupees, and not exceeding 200 Rupees

“ 200 “ ditto 400 “

“ 400 “ ditto 600 “

“ 600 “ ditto 800 “

“ 800 “ ditto 1,000 “

And for every additional eight hundred Rupees, or part thereof

When the subject of the partition, consisting either wholly or in part of other property than money, any money, not being part of such subject, is paid, or agreed to be paid, for the purpose of compensating any difference from just proportion in the partition actually made of that subject

39. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—

Where the sum insured shall not exceed 5,000 Rupees

Exceeding 5,000 Rs., and not exceeding 10,000 “

“ 10,000 “ ditto 20,000 “

“ 20,000 “ ditto 50,000 “

Above 50,000 “

40. Policy of Insurance of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured, if the whole sum insured shall not exceed one thousand Rupees.

Rupees. Annas.

0 8

4 0

Sec Schedule B.

Rupees. Annas.

8 0

The same Stamp as for a Bond for the payment of the amount due or lent.

The same Stamp as for a Bond for the payment of the total amount assured, or for the *bona fide* value.

The same Stamp as for ten times the annual payment.

The same Stamp as for deeds of mortgage, or such limited sum.

An optional Stamp. See Section X. of the Act.

The same Stamp as for the Bond or other Instrument if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

The same Stamp as for the principal deed, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.

The same Stamp as for Promissory Notes.

Rupees. Annas.

0 8

1 0

2 0

4 0

6 0

8 0

8 0

A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a conveyance or deed of sale for a sum equal the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

Rupees. Annas.

4 0

8 0

12 0

16 0

20 0

0 8

If the sum insured exceed one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees, whereof the same shall consist

Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall exceed one thousand Rupees

If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees, whereof the same shall consist

PROMISSORY NOTES.

41. Promissory Notes for the payment of any sum by instalments, that is Kistbundies, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain

42. Protest of any Bill of Exchange or Promissory Note for any sum of money, or any Notarial act not otherwise charged or exempted in this Schedule

43. Receipts or discharges given for the payment of money or in acquittal of debt paid in money or otherwise, when the sum received, discharged, or acquitted amounts to ten Rupees or upwards

44. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, or part thereof

45. Settlements, Marriage Settlements, &c., namely, any Deed or Instrument whereby any sum or sums of money, or any Government Securities or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, in any manner whatsoever

EXEMPTIONS.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust, or otherwise, pursuant to any previous Settlement, Deed, or Will.

GENERAL EXEMPTION AND RULE.

Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.

NOTE.—The foregoing exemption does not extend to Deeds, Instruments, and Writings, executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase money, the price of the requisite Stamps, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Byenamahs) executed on the proper Stamp.

PROPER STAMPS.

Rupees.	Annas.
0	8
1	0
1	0

See Bills of Exchange.

The same Stamp as for a Bond for the payment of the whole amount.

Rupees.	Annas.
2	0
0	1
10	0

The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp, See Section X. of the Act.

SCHEDULE B.

Referred to in Section XIII. of the Act, containing the Specification of Duties chargeable on Law Papers.

PROPER STAMPS.

1. Security Bonds (Hazir or Fial Zamin) whether of specified amount or with a penalty of a specific sum of money or of indefinite amount, when furnished and filed under special order of a Civil Court or of any Revenue Officer exercising Judicial powers

To be charged as Petitions.

When executed between individuals not by order of Court

To be charged as Bonds. See Schedule (A.)

2. Copies of Decrees in all regular suits for an amount not exceeding fifty Rupees calculated in the manner explained under the head *Plaint*

No stamp.

When passed in regular suits exceeding fifty Rupees in any Court below the *Sudder Dewanny Adawlut*

Rupees.	Annas.
1	0
4	0

When passed in the *Sudder Dewanny Adawlut*

3. Copies of Revenue and Judicial Proceedings of Accounts, Statements, Reports, or the like, filed on record and taken out for use or reference, or when left on proceedings in place of originals withdrawn, per sheet

0	8
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And each sheet shall be of a size not exceeding that fixed for copy paper (No. 3 of the Stamp Office), and shall be written on one side thereof only.

0-8
at the
1-8

6. Mooktarnamahs, Wakalutnamahs, and other powers, filed or presented for the conduct of suits, regular or summary, of cases or proceedings of any kind pending before any Civil or Criminal Court or before the Revenue Authorities.

To be charged as Petitions.

EXEMPTIONS.

Mooktarnamahs executed by Native Officers or Soldiers of the Native Army, regular or irregular.

Counsel admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnama.

7. PETITIONS.—Applications or written statements presented in regular suits under the provisions of Act VIII. of 1859, or otherwise in any matter, to any Civil Court, if the subject matter of the suit or case do not exceed fifty Rupees, may be written on plain paper.

If the subject matter of the suit or case exceed fifty Rupees or be not capable of being valued, the Petition, Application, or Statement shall be written on Stamp Paper of the following value :—

Rupees.	Annas.
0	8
2	0

When presented in any Court below the Sudder Dewanny Adawlut.
When presented in the Sudder Dewanny Adawlut

SPECIAL RULE FOR BENGAL.

Petitions or applications presented in any Zillah Court or Office, Criminal or Revenue

0	8
---	---

Petitions or applications presented to the Nizamut Adawlut or to the Board of Revenue or of Customs, Salt, and Opium

2	0
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EXEMPTIONS FOR BENGAL.

All charges and informations respecting crimes and offences not bailable under the Regulations.

Petitions from prisoners, convicts, persons under examination, or otherwise in duress or under restraint of the Court or its officers.

Petitions of appeal presented to Magistrate against Chowkedary assessment.

Communications made to Magistrate in regard to Police matters not intended for record.

Petitions to Collectors or Officers making settlements, relating to matters connected with the assessment of lands, the ascertainment of rights, or to other matters affecting the settlement of the Government revenue on lands, if presented pending the formation of such settlements.

Petitions to Boards or Commissioners of Revenue relating to the same.

EXEMPTIONS FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.

No petition or application to the Criminal or Revenue Authorities need be presented on Stamp Paper, except as prescribed in the Special Rule given at the close of this Schedule, with respect to cases that fall within Regulation VI. 1828 of the Bombay Code.

8. PLAINT.—Petition of, in suits and appeals instituted in any Native Court for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing.

SCALE FOR PLAINTS.

If the amount or value of the property claimed do not exceed 10 Rupees

0	4
---	---

If above Rupees 10 but not exceeding Rupees 20

0	8
---	---

Ditto ditto 20 ditto " 30

1	0
---	---

and so on, adding eight annas, that is 5 per cent., upon every additional sum of 10 Rupees up to 100 Rupees.

If above Rupees 100 but not above Rupees 120

5	0
---	---

Ditto ditto 120 ditto " 140

6	0
---	---

Ditto ditto 140 ditto " 160

7	0
---	---

Ditto ditto 160 ditto " 180

8	0
---	---

Ditto ditto 180 ditto " 200

9	0
---	---

Ditto ditto 200* ditto " 210

10.	0
-----	---

and so on, adding one Rupee, that is five per cent., on every additional sum of twenty Rupees up to five hundred Rupees.

If above Rupees 500 but not above Rupees 550

25	0
----	---

Ditto ditto 550 ditto " 600

27	8
----	---

Ditto ditto 600 ditto " 650

30	0
----	---

and so on, adding Rupees 2-8, that is five per cent., on every sum of fifty Rupees up to one thousand Rupees.

If above Rupees 1,000 but not above Rupees 1,100

50	0
----	---

Ditto ditto 1,100 ditto " 1,200

55	0
----	---

Ditto ditto 1,200 ditto " 1,300

60	0
----	---

and so on, adding five Rupees for every additional sum of one hundred Rupees up to ten thousand Rupees.

If above ten thousand Rupees then five hundred Rupees on that sum together with two and half per cent. on every additional sum of one hundred Rupees above ten thousand Rupees.

NOTE.—(a) Within the Presidency of Bengal, in suits for lands paying revenue to Government, if forming one entire Mehaul, or a specific portion thereof with a defined jumma, the value shall be assumed in the ceded and conquered Provinces, including Cuttack, at the amount of the annual jumma payable to Government on account of the Mehaul or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual jumma.

(b) Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land, computed as payable by the dependent Talookdars, Under-Farmers, and Ryots, on account of the year in which the suit may be preferred.

(c) Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d) In suits for Lakhiraj, Enam, or rent-free land, the value shall be calculated at eighteen times the aggregate annual rent payable by the ryots or other under-tenants of the land.

(e) In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in Malgoozaree land not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f) Every plaint shall specify the value of the thing claimed, determinable by the above rules; and if, during the trial of any suit, of which the valuation is not optional to and dependent upon the claim of plaintiff, it shall appear that the plaint has been written on a Stamp of less value than is above prescribed, the Court may, on being satisfied that the error or omission did not arise from any fraudulent motive, permit or direct the plaintiff or appellant to file a duplicate plaint on a Stamp adequate to complete the required value; but if the Court is of opinion that an inadequate Stamp has been used to defraud the Revenue, or if the plaintiff or appellant shall not file an additional Stamp as ordered, the Court may dismiss the suit or the appeal; provided, however, that, excepting in suits valued according to the Revenue paid to Government, when the computed valuation of the property is not under-valued beyond the proportion of ten per cent. upon the ascertained value, a Stamp regulated by the computed valuation shall not be held to be deficient.

(g) If a Court of First Instance shall pass over any question that had been or might have been raised as to the insufficiency of the Stamp of the plaint, and decide the suit on its merits, it shall not be competent to an Appellate Court to entertain that question in appeal.

SCALE FOR PLAINTS.

10. Razcenamahs, Rufanamahs, Soolunamahs, or the like, that is to say:—

Any written application, whereby, or according whereunto, a suit pending in a Civil Court shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer

To be charged as in Petitions.

(a) On the application of the Plaintiff reciting an agreement, compromise, or satisfaction, if the Court shall be satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, it shall grant a certificate to the plaintiff authorizing him to receive back from the Collector the full amount of Stamp duty paid on the plaint, if the application shall have been presented before the settlement of issues; or half the amount, if presented at any time after the settlement of issues, and before any witness has been examined. But no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out.

SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII. Regulation XIX. 1827, shall be subject to the same rules in regard to Stamps, as are in force as above for the Courts of Civil Judicature.

GENERAL RULE.—If the subject-matter of any plaint, written statement, or petition cannot be conveniently comprised within one Stamp Paper of the value above prescribed, one or more additional pieces of paper may be used of the value required for Petitions.

Legislative Council of India.

9th July 1859.

The following Bill was read a second time in the Legislative Council of India on the 9th July 1859, and was referred to a Select Committee, who are to report thereon after the 13th of October next:—

A Bill relating to the Emigration of Native Labourers to the British Colony of Saint Vincent.

Whereas it is expedient to render lawful the Emigration of labourers, being Native Inhabitants of British India, to the British Colony of Saint Vincent, and to extend the provisions of Act XXXI. of 1855 (relating to the Emigration of Native Labourers to the British Colonies of Saint Lucia and Grenada) to the emigration of Native Inhabitants of British India, who may emigrate to Saint Vincent; It is enacted as follows:—

I. Act XIV. of 1839, in so far as it renders liable to penalties every person who shall make with any Native of India any contract for labour to be performed in the British Colony of Saint Vincent, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

II. All the provisions of Act XXXI. of 1855, and of the Schedule thereto, shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Vincent; and that Act shall be read as if the words "or the British Colony of Saint Vincent" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

III. This Act shall take effect as to the said Colony of Saint Vincent from the day when the Governor General of India in Council shall notify in the *Calcutta Gazette* that such Regulations have been provided and such measures taken, as the Governor General in Council deems necessary, for the protection of such Emigrants, during their residence in the said Colony of Saint Vincent, and in respect of their return to India.

W. MORGAN,
Clerk of the Council.

Legislative Council of India.

9th July 1859.

The following Bill was read a second time in the Legislative Council of India on the 9th July 1859, and was referred to a Select Committee, who are to report thereon after the 13th of October next:—

A Bill to Amend Act VIII. of 1859 (for Simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter).

Whereas it is expedient to amend Act VIII. of 1859 (for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter); It is enacted as follows:—

I. From and after the passing of this Act so much of the 332nd Section of Act VIII. of 1859, as enacts that "If the appeal lie to the Sudder Court, it shall be heard and determined by a Court consisting of three or more Judges of that Court," shall be repealed; and in lieu thereof the following shall form portion of the said Section:—

"If the appeal lie to the Sudder Court, it shall be heard and determined by a Court consisting of two or more Judges of that Court. If the Court consist of

two Judges only, and there is a difference of opinion upon the evidence, and one Judge concur in opinion with the Lower Court as to the facts, the case shall be determined accordingly: if in a Court so constituted there is a difference of opinion upon a point of law, the Judges shall state the point upon which they differ, and the case shall be re-argued upon that question before one or more of the other Judges, and shall be determined according to the opinion of the majority of the Judges of the Sudder Court."

II. From and after the passing of this Act, the 215th Section of the said Act shall be repealed; and in lieu thereof the following shall be the 215th Section:—

"The Court, on receiving any application for execution of a decree containing the particulars above-mentioned, or such of them as may be applicable to the case, shall enter a note of the application and the date on which it was made in the Register of the suit. If it shall be shown to the Court that the particulars do not correspond with the original decree, the Court shall either return the application for correction to the person making it, or shall, with the consent of such person, cause the necessary correction to be made. If the application be admitted, the Court shall order execution of the decree according to the nature of the application."

III. When, under the provisions of Section 285 of the said Act, the Act is extended to any part of the territories not subject to the general Regulations of Bengal, Madras, and Bombay, it shall be lawful for the Government to which the territory is subordinate to declare that the Act shall take effect therein, subject to any restriction, limitation, or proviso which it may think proper. In such case, the restriction, limitation, or proviso, shall be inserted in the declaration or notification of such extension. When the Act is extended by the local Government to any territory subordinate to such Government, and such extension is made subject to any restriction, limitation, or proviso, the previous sanction of the Governor General of India in Council shall be requisite.

W. MORGAN,
Clerk of the Council.

Legislative Council of India.

9th July 1859.

The following Bill was read a second time in the Legislative Council of India on the 9th July 1859, and was referred to a Select Committee, who are to report thereon after the 13th of October next:—

A Bill to Amend the Law relating to the Emigration of Native Inhabitants of India to the Island of Mauritius and other Places.

Whereas it is expedient to amend the law relating to the Emigration of the Native Inhabitants of India to the Mauritius and to other Places to which the provisions of this Act shall be extended by the Governor General in Council; It is enacted as follows:—

I. Every contract which shall be entered into with any Native of India for labour to be performed in the Mauritius shall be in writing, and shall be signed by the Emigrant in the presence of the Protector of Emigrants. It shall be the duty of such Protector to satisfy himself, with the aid, if necessary, of a duly qualified interpreter, that the contract is fully understood by the Emigrant or Emigrants who shall sign the same; and such Protector shall sign a Memorandum or Certificate on the con-

tract, to the effect that the contract was signed in his presence, and fully explained to the Emigrant or Emigrants signing the same.

II. If any person shall contract with any Native of India for labour to be performed in the Mauritius otherwise than according to the provisions of this Act, he shall be liable, on conviction before a Magistrate or Justice of the Peace, to a fine not exceeding Two Hundred Rupees for every Native with whom he shall so contract; and every such contract shall be void and of no effect.

III. Act XIV. of 1839, in so far as it subjects to a fine any person who shall make with any Native of India a contract for labour to be performed in the Mauritius, and Acts XXI. of 1843, VIII. of 1847, and IV.

Repeal of laws prohibiting contracts with Emigrant labourers, &c.

of 1852, so far as they prohibit the embarkation of any Emigrant without a certificate from the Agent appointed by the Governor of the Mauritius, countersigned by the Protector of Emigrants, to the effect that such person has been engaged by him as an Emigrant to that Island on the part of the said Government—are repealed from the 2nd of April 1859.

IV. The Governor General in Council may order that the provisions of this Act, or such of them as he may deem necessary, shall be applicable to the Emigration of Natives of India to any Colony or place to which the Emigration of Natives of India is or shall be regulated by any law passed by the Governor General in Council, and to contracts to be entered into with them previously to their embarkation.

Provisions of this Act may be extended.

that the provisions of this Act, or such of them as he may deem necessary, shall be

W. MORGAN,
Clerk of the Council.