



SUPPLEMENT

TO THE

BOMBAY GOVERNMENT GAZETTE,

CONTAINING

ACTS FINALLY PASSED.

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ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 18th March 1867, and is hereby promulgated for general information:—

Act No. XXIII. of 1867.

An Act for the Suppression of Murderous Outrages in certain Districts of the Punjáb.

Whereas in certain Districts of the Punjáb, fanatics have frequently murdered or attempted to murder servants of the Queen and other persons: and whereas the general law of the country is not adequate to suppress such offences; it is hereby enacted as follows:—

1. It shall be lawful for the Lieutenant Governor of the Punjáb, with the previous consent of the Governor General of India in Council, by a Proclamation published in the

Official Gazette from time to time to declare any part or parts of the territories under his government to be subject to the operation of all or any of the provisions of this Act, and also, by such proclamation and with such consent as aforesaid from time to time to withdraw from the operation of such provisions any part or parts of the said terri-

tories which he may previously have declared to be subject thereto, and in like manner, as occasion shall require, to subject the same part or parts again to the operation of the same provisions, or of any of them.

2. Any fanatic who shall murder, or who shall, within the meaning of the Indian Penal Code, Section 307, attempt to murder any servant of the Queen or other person shall, on conviction thereof, be punished either with death or with transportation for life, and all his property shall be forfeited to Government.

3. Every offence made punishable under this Act, shall be deemed an offence within the meaning of the Indian Penal Code.

4. Whenever any fanatic shall be killed in the act of committing any such offence as aforesaid, or, being wounded and taken prisoner in the act of committing any such offence as aforesaid, shall afterwards die of his wounds, it shall be competent to the Commissioner, who under the provisions hereinafter contained would have had cognizance of the offence if the offender could have been brought to

trial, to proceed to hold an inquest into the circumstances of the death of the offender, and on proof of his having been killed as aforesaid, or of his having died of wounds received as aforesaid, to adjudge that the whole of his property shall be forfeited to Government, and to dispose of his body as such Commissioner shall think fit.

5. Subject to the provision contained in Section 14 of this Act, any offence triable under this Act shall be tried by the Trial before Commissioner. Commissioner of the Division in which it has been committed; and in respect of all such offences, the Commissioner shall follow the procedure prescribed for a Magistrate by Sections 248 to 255 (both inclusive) of the Code of Criminal Procedure: provided that if he shall be of opinion that any witness or evidence is offered for the purpose of vexation or delay or of defeating the ends of justice, he may require the accused person to satisfy him that there are reasonable grounds for believing that such witness or evidence is material, and if the Commissioner be not so satisfied, he shall not be bound to summon the witness or examine the evidence so offered.

6. Trials under this Act before the Commissioner shall be conducted with the aid of two or more Assessors as Members of the Court. The Commissioner may appoint such persons (other than persons specified in Section 334 of the Code of Criminal Procedure) at such time and in such manner as he may think fit to serve as Assessors, and no persons shall be exempt, within the meaning of Section 335 of the same Code, from serving as such Assessors.) The provisions of the Code of Criminal Procedure shall, save as aforesaid, apply to Assessors appointed under this Section.

7. When any trial under this Act is concluded, if the accused person be convicted, it shall be sufficient if the Court, in passing judgment and in recording the finding and sentence, shall specify the offence of which he is convicted, and the Court shall immediately issue a warrant to the officer in charge of the jail in which the prisoner is confined to cause the sentence to be carried into execution, and such sentence shall be carried into execution accordingly. No sentence of death passed under this Act shall require confirmation by any Court.

8. When any person shall be sentenced to death under this Act, his body shall be disposed of as the Commissioner by whom he was so sentenced shall direct.

9. The proceedings in every trial held under this Act shall be reported to the Lieutenant Governor, without unnecessary delay, by the officer before whom such trial shall have been held.

10. Notwithstanding any thing contained in the Code of Criminal Procedure or "The Punjab Chief Court Act, 1866," no appeal shall lie from any order or sentence under this Act.

11. If any Commissioner in whom jurisdiction is vested by this Act shall be of opinion that the accused person has committed an offence punishable under the Indian Penal Code, but that such offence is not contemplated by the preamble to this Act, the offender shall be dealt with in manner provided in such case by the Code of Criminal Procedure.

12. The said Lieutenant Governor shall have, with respect to the confinement of any person charged with or suspected of an intention to commit any offence punishable under this Act, the powers which are vested in the Governor General of India by any law regarding the confinement of persons charged with or suspected of State offences, and the provisions of any such law shall *mutatis mutandis* be applicable to all cases in which the Lieutenant Governor shall proceed under the authority of this Section.

13. Any person having the full powers of a Magistrate may cause any person against whom there are in his judgment grounds of proceeding under the last preceding Section, to be apprehended; and after such inquiry as he may think necessary, may detain such person in safe custody until he shall have received the orders of the said Lieutenant Governor, to whom, in all such cases, he shall report his proceedings without unnecessary delay.

13. The jurisdiction conferred by this Act on a Commissioner may be exercised in the case of any offence punishable under this Act, by any person having the full powers of a Magistrate whom the Commissioner to whom he may be subordinate, or the said Lieutenant Governor, shall, after the commission of such offence, specially invest with such jurisdiction.

15. It shall be lawful for said Lieutenant Governor, either on his own motion or at the request of the Chief Court of the Punjab, from time to time, to withdraw any class of cases from the operation of this Act.

16. With the previous consent of the said Lieutenant Governor, but not otherwise, the said Chief Court may from time to time make and issue circular orders for the guidance of officers in cases under this Act; provided that such orders are consistent with the provisions herein contained. All such orders shall be published in the official *Gazette*, and shall be obeyed by the officers aforesaid.

17. This Act shall expire in ten years from the date of passing it, or at such earlier date as the Governor General of India in Council may order.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 22nd March 1867, and is hereby promulgated for general information:—

THE ADMINISTRATOR GENERAL'S ACT, 1867.

ARRANGEMENT OF SECTIONS.

PART I.—Preliminary.

1. Short Title.
2. Repeal of Acts.
3. Interpretation Clause.

PART II.—Of the Office of Administrator General.

4. Designation of the Administrators General in the three Presidencies.
5. Appointment, suspension, and removal of Administrators General.
6. Qualification of future and continuance of existing incumbents.
7. Administrator General not to be deemed an Officer of High Court.
8. Probates and Letters of Administration granted by Supreme Courts to Ecclesiastical Registrars, to have same effect as if granted to the Administrators General.
9. No Administrator General to be Ecclesiastical Registrar.
Administrator General not to hold any other office without sanction of Government.
Proviso.
10. Penalty for trading.
Exception.
11. Security to be given by Administrator General.
Substitution of security or sureties.
12. No security nor oath to be required by Court from Administrator General.
13. Appointment of Officiating Administrator General.

PART III.—Of the Rights, Powers, and Duties of the Administrator General.

(a)—Grants of Letters of Administration and Probate to the Administrator General.

14. As regards Administrator General, High Court at Presidency Town to be deemed a Court of competent jurisdiction, within meaning of Sections 187 and 190 of Indian Succession Act.
15. Administrator General entitled to letters of administration, unless granted to next-of-kin of deceased.
Administrator General entitled in preference to creditor, non-universal legatee, or friend.
16. When administration of estates of persons other than Hindus, Muhammadans, or Buddhists is to be by Administrator General.
17. Upon death of any person leaving assets within local limits, High Court may, on application if assets are in danger, direct Administrator General to apply for administration.

Administration to effects of deceased Hindus, Muhammadans, or Buddhists, not to be granted under the Section, unless required to protect the assets.

Costs of unnecessary application.

18. Upon death of any person leaving assets within local limits, High Court may, if property is in danger, enjoin Administrator General to collect and hold the same until right of succession or administration is ascertained.

Rate of commission payable in such case.

19. Probate to be granted to executor appearing in course of proceedings taken by Administrator General to obtain administration.

Costs of proceedings taken by the Administrator General to be paid out of the estate.

20. If no executor or next-of-kin appear, or give necessary security, letters of administration to be granted to Administrator General.

21. Administrator General in certain cases to secure and distribute the estate and effects of soldiers.

Proviso.

22. Administrator General not precluded from applying for letters of administration in any case within one month after death of deceased.

23. After revocation, letters of administration granted to Administrator General to be deemed as to him to have been voidable only.

Exception.

Proviso.

24. What payments made or acts done by Administrator General prior to revocation of administration upon production of a will, shall be deemed valid.

25. In what cases Court may recall Administrator General's administration, and grant probate, &c. to executor or next-of-kin.

Unless a will is proved, application to revoke such administration must be made within six months and without needless delay.

26. Costs of obtaining administration, commission, &c. may, on revocation, be ordered by Court to be paid to the Administrator General out of the assets.

27. Exclusion of creditors who have not proved from assets with which a dividend is made.

After one year from grant of administration, distribution of assets by Administrator General to be allowed against all claims of which he had no notice.

Persons receiving payments liable to refund.

What to be notice of debt or claim.

28. Letters of administration to be granted to Administrator General in virtue of his office.

Authority given by such letters.

29. Grant of Probate to Administrator General named as executor by virtue of his office.

30. Transfer by private executor or Administrator of interest under probate or letters of administration.

31. Vesting of estates, &c., in successor of Administrator General.

(b)—Suits by and against the Administrator General.

32. Administrator General to sue and be sued in his representative capacity by his name of office.

Suit not to abate by death, &c.

Proviso as to costs.

33. Creditor's suits against Administrator General.

(c)—Grant of Certificates by the Administrator General.

34. In what cases Administrator General may grant certificate.

No certificate to be granted where probate or administration taken out, or in respect of money in Government Savings Bank.

35. Grant of certificate to creditors.

Proviso.

36. Administrator General not bound to grant certificate, unless satisfied of claimant's title, &c.

37. Copy of certificate with receipt annexed when signed by certificates holder to be a discharge.

Right of executor or Administrator against certificate-holder.

Right of creditor against assets in hands of certificate-holder.

38. Administrator General not bound to take out administration on account of effects, in respect of which he has granted certificate.
39. Fee for certificate.

(d)—*Expenses of the Administrator General's Establishment.*

40. Administrator General to defray expenses of establishment, and all other charges not expressly provided for.

(e)—*Accounts and Schedules.*

41. Administrator General to keep a separate account for each estate to be open to inspection on payment of fee.
42. Administrator General to furnish half-yearly schedules.

Schedules to be filed and published.

PART IV.—*Of the Audit of the Administrator General's Accounts.*

43. Government to appoint auditors.
44. Auditors to examine schedule and report to Government.
45. Auditors to have power to summon witnesses and to call for books, &c.
Penalty for non-attendance.
46. Costs of preparing schedules, &c., how to be paid.
47. Auditors to report especially to Government if accounts appear not correct.
48. Proceedings upon such report.
49. Costs of reference, &c., how to be defrayed.

PART V.—*Of the Commission of the Administrator General.*

50. Commission to be received by Administrators General.
51. Section 50 not to apply to property of officers and soldiers dying on service which shall come to hands of Administrator General.
Administrator General only entitled to a commission of three per cent. on gross amount of such property.
52. What expenses, &c., commission is to cover.
How payable.
Commission retained to be deemed a distribution.
53. Commission of the Administrator General of Bengal may be raised and again reduced.
Commission of the Administrators General of Madras and Bombay may be reduced and again raised.
Proviso.
54. Commission or agency not to be charged by executor or administrator other than the Administrator General.
Bequest in favour of executors not effected.

PART VI.—*Miscellaneous.*

55. Government may make and alter rules and orders consistent with this Act—
For custody of assets.
For remittance of money.
For guidance of Administrator General.
Proviso as to rules now in force.
56. Publication of orders, &c.
57. Orders of the Court to have same effect and to be executed in same manner as a decree.
58. Penalty for false evidence.
59. Assets unclaimed for fifteen years to be transferred to Government.

60. Mode of proceeding by claimant to recover principal money so transferred.
61. District Judge in certain cases to take charge of property of deceased persons, and to report to Administrator General.
62. Act not to require administration of estates of soldiers, unless Administrator General authorized by Military Secretary or Committee of Adjustment.
63. Indian Succession Act and Indian Companies' Act not to affect Administrator General.
64. Power to appoint a Deputy Administrator General for the North-Western Provinces, and the Punjab, Oudh and the Central Provinces.
Schedule of Acts repealed.

Act No. XXIV. of 1867.

An Act to consolidate and amend the law relating to the office and duties of Administrator General.

WHEREAS it is expedient to consolidate and amend the law relating to the office and duties of Administrator General; It is hereby enacted as follows:

PART I.—*Preliminary.*

1. This Act may be called "The Administrator General's Act, 1867."
Short Title.
2. The Acts and parts of Acts specified in the Schedule hereto are repealed, except so far as they repeal other Acts or Regulations, or parts of Acts or Regulations. All things duly done under any of the said Acts or parts of Acts hereby repealed, shall be considered as having been done under this Act. Act No. XXVII. of 1860 (for facilitating the collection of debts on succession and for the security of parties paying debts to the representatives of deceased persons) is repealed, except as to Hindus, Muhammadans and Buddhists and persons exempted under the Indian Succession Act, 1865, Section 332, from the operation of such Act.

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

"Presidency of Bengal" includes the territories which are or shall for the time being be respectively under the Governments of the Lieutenant Governors of Bengal, the North-Western Provinces, and the Punjab, and under the administrations of the Chief Commissioners of Oudh, the Central Provinces, and British Burmah:

"Presidency of Madras" includes the territories which are or shall for the time being be under the government of the Governor of Fort St. George in Council, Coorg, and also, so far as regards British subjects, Mysore, and the Hyderabad Assigned Districts:

"Presidency of Bombay" means the territories which are or shall for the time being be under the government of the Governor of Bombay in Council:

"Presidency Town" means the town of Calcutta, Madras, or Bombay, as the case may be:

"Government" means the Governor General of India in Council, so far as the Act relates to the Presidency of Bengal; the person for the time being administering the executive government of the Presidency of Fort St. George, so far as the Act relates to the Presidency of Madras; and the person for the time being administering the executive Government of the Presidency of Bombay, so far as the Act relates to that Presidency.

"District Judge" means the Judge of a principal Civil Court of original jurisdiction.

"Letters of Administration" shall include any letters of administration whether general or limited or with a will annexed, and letters *ad colligenda bona* :

"Next of kin" includes a widower or widow of a deceased person, or any other person who by law and according to the practice of the Courts, would be entitled to letters of administration in preference to a creditor or legatee of the deceased :

"Officer" means a Commissioned Officer of Her Majesty's Army, or of Her Majesty's Indian Army :

"Soldier" means a soldier of Her Majesty's Army, or European soldier of Her Majesty's Indian Army, including a Warrant and a Non-Commissioned Officer.

"Assets" includes immoveable as well as moveable property :

Words in the masculine gender include the feminine; and words in the singular number include the plural, and *vice versa*.

PART II.—Of the Office of Administrator General.

4. In each of the Presidencies of Bengal, Madras and Bombay, there shall be an Administrator General. The said Administrators General shall be called respectively the Administrator General of Bengal, the Administrator General of Madras, and the Administrator General of Bombay.

5. Such Officers shall be appointed and may be suspended or removed by the authorities herein-after mentioned respectively, that is to say—

The Administrator General of Bengal, by the Governor General of India in Council; the Administrator General of Madras, by the Government of Fort St. George; and the Administrator General of Bombay, by the Government of Bombay.

6. Any person hereafter appointed to the office of Administrator General or Officiating Administrator General of any of the said Presidencies, shall be a member of the Bar of England or Ireland, or of the Faculty of Advocates in Scotland; but any person now holding such office, shall continue to hold the same, subject to the provisions contained in the other Sections of this Act.

7. The Administrator General shall not be deemed in that capacity to be an Officer of any High Court.

8. All probates and letters of administration granted by any of the late Supreme Courts of Judicature to the Ecclesiastical Registrar of such Court in virtue of his office, shall have the same effect in all respects as to any act hereafter to be done or required to be done under this act, as if they had been granted to the Administrator General.

9. No person now holding the office of Administrator General, or hereafter to be appointed to such office in any of the said Presidencies, shall hold the office of Ecclesiastical Registrar, nor, without the express sanction of Government, any other office, together with that of Administrator General: Provided that the Administrator General of the Presidency may be appointed Official Trustee under Act No. XVII. of 1864 (*to constitute an office of official Trustee*): Provided also, that the Administrator General of Bengal may hold the office of Receiver of the High Court of Judicature at Fort William.

10. It is hereby declared to be an offence punishable in manner provided by Section 168 of the Indian Penal Code, for any Administrator General to trade or traffic for his own benefit, or for the benefit of any other person, unless so far as shall appear to him to be expedient for the due management of the estates which shall come into his charge under the provisions of this Act, and for the sole benefit of the several persons entitled to the proceeds of such estates respectively; but this exception is not to be construed to alter the civil liabilities of the Administrator General as trustee of such estates.

11. Unless the Governor General of India in Council or the Government, with the sanction of the Governor General of India in Council, shall otherwise order, every Administrator General hereafter to be appointed shall give security to the Secretary of State for India for the due execution of his office, for one lakh of Rupees by his own bond, and for another lakh of Rupees, or for separate sums, amounting together to one lakh of Rupees, by the deposit of Government securities, or by the joint and several bond or bonds of two or more sureties to be approved by Government, or partly by such deposit and partly by such bond or bonds: Provided that every Administrator General may, with the consent of Government, substitute either of the said two last mentioned kinds of security for another previously given for such last mentioned lakh, or any part of it; and every Administrator General may, with the consent of Government, and shall from time to time when required by Government so to do, cause fresh

sureties to be substituted for any of those previously bound so far as the security shall relate to the due execution of his office for the time then to come.

12. No Administrator General shall be required by any Court to enter into any administration bond, or to give other security No security nor oath to be required by Court from Administrator General.

No security nor oath to be required by Court from Administrator General.

of any letters of administration to him in virtue of his office. No Administrator General shall be required to verify, otherwise than by his signature, any petition presented by him under the provisions of this Act, and if the facts stated in any such petition are not within the Administrator General's own personal knowledge, the petition may be subscribed and verified by any person competent to make the verification. Whoever makes a statement in any such petition which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

13. Whenever any person holding the office of Administrator General shall obtain leave of absence it shall be lawful

Appointment of Officiating Administrator General. Administrator General shall obtain leave of absence, it shall be lawful for the Government to appoint some person to officiate as Administrator General, and such person, while so officiating, shall be subject to the same conditions and be bound by the same responsibilities as the Administrator General by any law now in force or that may hereafter be enacted, and he shall be deemed to be Administrator General for the time being under this Act, and shall be liable to give security under Section 11 of this Act in like manner as if he had been appointed Administrator General.

PART III.—Of the Rights, Powers, and Duties of the Administrator General.

(a)—*Grants of Letters of Administration and Probate to the Administrator General.*

14. So far as regards the Administrator General of any of the Presidencies of Bengal, Madras, and Bombay, the High Court of Judicature at the Presidency Town shall be deemed to be a Court of competent jurisdiction within the meaning of Sections 187 and 190 of Indian Succession Act.

As regards Administrator General, High Court at Presidency Town to be deemed a Court of competent jurisdiction within meaning of Sections 187 and 190 of Indian Succession Act.

190 of the Indian Succession Act, 1865, wheresoever within the Presidency the property to be comprised in the probate or letters of administration may be situate.

15. Any letters of administration, or letters Administrator General entitled to letters of administration, unless granted to next-of-kin of deceased, shall hereafter be granted by the High Court of Judicature at any Presi-

Administrator General entitled to letters of administration, unless granted to next-of-kin of deceased, *ad colligenda bona*, which shall hereafter be granted by the High Court of Judicature at any Presidency Town, shall be granted to the Administrator General of the Presidency, unless they shall be granted to the next-of-kin of the deceased. The

Administrator General
entitled in preference to
creditor, non-universal
legatee, or friend.

granted to the next-of-kin of the deceased. The Administrator General of the Presidency shall be deemed to have a right to letters of administration in preference to that of any person merely on the ground of his being a creditor, a legatee other than an universal legatee, or a friend of the deceased.

16. If any person, not being a Hindú, Muhammadan, or Buddhist, or person exempted under the Indian Succession Act 1865, Section 332, from the operation of that

When administration of estates of persons other than Hindus, Muhammadans, or Buddhists is to be by Administrator General.

whether within any of the said Presidencies or not, and whether before or after the passing of this Act, and shall have left assets exceeding at the date of the death or within one year thereafter the value of one thousand Rupees within any of the said Presidencies, and no person shall, within one month after his death, have applied in such Presidency for probate of a will, or for any letters of administration of his estate, the Administrator General of the Presidency in which such assets shall be is hereby required, within a reasonable time after he shall have had notice of the death of such person, and of his having left such assets as aforesaid, to take such proceedings as may be necessary to obtain from the High Court of Judicature at the Presidency Town, letters of administration to the effects of such person, either generally or with a will annexed, as the case may require. Whenever the Administrator General of the Presidency shall take proceedings under this Section, it shall be sufficient if the petition required by Section 246 of the Indian Succession Act, 1865, shall state the time and place of the deceased's death to the best of the petitioner's knowledge or belief, that the deceased left some property within the Presidency as hereinbefore defined, and the amount or value of assets which are likely to come into the petitioner's hands.

17. Whenever any person, whether a Hindú,
Muhammadian or Bud

Upon death of any person leaving assets within local limits, High Court may, on application if assets are in danger, direct Administrator General to apply for administration.

lawful for the Court, upon the application of any person interested in such assets, or in the due administration thereof, either as a creditor, legatee, next-of-kin, or otherwise, or upon the application of a friend of any minor who may be so interested, or upon the application of the Administrator General, if the applicant shall satisfy the Court that danger is to be apprehended of the misappropriation, deterioration or waste of such assets, unless letters of administration of the effects of such person are granted, to make an order, upon such terms as to indemnifying the Administrator General against costs and other expenses as to the Court shall seem fit, directing the Administrator General to apply for letters of administration of the effects of such person. Provided that

Administration to effects of deceased Hindus, Muhammadans or Buddhists, not to be granted under Section, unless required to protect the assets.

Costs of unnecessary application.

refuse to grant letters of administration to any person if it be satisfied that such grant is unnecessary for the protection of the assets, and in such case the

said Court shall make such order as to the costs of the application as it shall think just.

18. Whenever any person, whether a Hindú, Muhammadan or Buddhist, or not, shall have

Upon death of any person leaving assets within local limits, High Court may, if property is in danger, enjoin Administrator General to collect and hold the same until right of succession or administration is ascertained.

died whether before or after the passing of this Act, leaving assets within the local limits of the ordinary original civil jurisdiction of any of the said High Courts, and such Court shall be satisfied that danger is to be apprehended of the misappropriation, deterioration, or waste of such property,

before it can be ascertained who may be legally entitled to the succession to such property, or whether the Administrator General is entitled to letters of administration to such deceased person, it shall be lawful for the Court to authorize and enjoin the Administrator General to collect and take possession of such property, and to hold or deposit or invest the same according to the orders and directions of the Court, and in default of any such orders or directions, according to the provisions of this Act so far as the same are applicable to such property; and the

Rate of commission payable in such case.

Administrator General shall be entitled to a commission of one *per*

centum upon the amount of all moveable assets collected or received by him in pursuance of such order, and also to reimburse himself for all payments made by him in respect of the assets which a private Administrator of such assets might lawfully have made; and in case letters of administration of any such property shall be afterwards granted to the Administrator General, the said commission of one *per centum* shall be deemed a part payment of the commission payable to the Administrator General under the letters of administration. Any order of Court made under the provisions of this Section, shall entitle the Administrator General to collect and to take possession of such property, and, if necessary, to maintain a suit for the recovery thereof.

19. If in the course of proceedings to obtain

Probate to be granted to executor appearing in the course of proceedings taken by Administrator General to obtain administration.

letters of administration under the provisions of Section 16 or Section 17 of this Act, any executor appointed by a will of the deceased shall appear according to the practice

of the Court, and prove the will and accept the office of executor, or if any person shall appear according to such practice and make out his claim to letters of administration as next-of-kin of the deceased, and shall give such security as shall be required of him by law or by the practice of the Court, the Court shall

Costs of proceedings taken by the Administrator General to be paid out of the estate.

grant probate of the will or letters of administration accordingly, and shall award to the Administrator General his costs of the proceedings so taken by him, to be paid out of the estate as part of the testamentary or intestate expenses thereof.

20. If no person shall appear according to the practice of the Court, and entitle himself to probate of a will, or to a grant of letters of administration as next-of-kin of the deceased, or if the person

who shall entitle himself to a grant of administration shall neglect to give such security as shall be required of him by law or according to the practice of the Court, the Court shall grant letters of administration to the Administrator General.

21. The Administrator General shall, when duly

Administrator General in certain cases to secure and distribute the estate and effects of soldiers.

authorized or required so to do by the Military Secretary to Government, secure and distribute the assets of the estate and effects of any officer, soldier, or other person subject to any Articles of War, in all cases in which such estate and effects do not exceed on the whole five hundred Rupees, charging the estate with a commission of three *per centum* only. It shall not

Proviso.

be necessary for the Administrator General to take out letters of administration in cases referred to in this Section; but he shall have the same powers with regard to all such assets, as he would have had if he had taken out such letters.

22. Nothing in this Act is intended to preclude

the Administrator General from applying to the Court for letters of administration in any case, within the period of one month from the death of the deceased.

Administrator General not precluded from applying for letters of administration in any case within three months after death of deceased.

23. If any letters of administration which shall

After revocation, letters of administration granted to Administrator General to be deemed as to him to have been voidable only.

Exception.

be granted to the Administrator General under the provisions of this Act, shall be revoked or recalled, the same shall, so far as regards the Administrator General and all persons acting under his authority in pursuance thereof, be deemed to have been only voidable; except as to any act done by any such Administrator General or other person as aforesaid, after notice of a will or of any other fact which would render such letters of administration

Proviso.

void: Provided that no notice of a will or of any other fact which would render any such letters of administration void, shall affect the Administrator General or any person acting under his authority in pursuance of such letters of administration, unless, within the period of one month from the time of giving such notice, proceedings be commenced to prove the will, or to cause the letters of administration to be revoked, nor unless such proceedings be prosecuted without unreasonable delay.

24. If any letters of administration which

What payments made or acts done by Administrator General prior to revocation of administration upon production of a will, shall be deemed valid.

shall be granted under this Act, shall be revoked upon the production and proof of a will, all payments made or acts done by or under the authority of the Administrator General in pursuance of such letters of administration prior to the revocation thereof, which would have been valid under any letters of

administration lawfully granted to him with such will annexed, shall be deemed valid notwithstanding such revocation.

25. If an executor or next-of-kin of the deceased, who shall not

In what cases Court may recall Administrator General's administration and grant probate, &c., to executor or next-of-kin.

have been personally served with a citation, or had notice thereof in time to appear in pursuance thereof, shall establish to the satisfaction of the Court a claim to probate of a will or to letters of administration in preference to the Administrator General, any letters of administration which shall be granted by virtue of this Act to the Administrator General, may be recalled and revoked, and probate may be granted to such executor, or letters of administration granted to such other person as aforesaid: Provided that no

Unless a will is proved, application to revoke such administration must be made within six months and without needless delay.

letters of administration, which shall be granted to the Administrator General shall be revoked or recalled except in cases in which a will or codicil of the deceased shall be proved in the Presidency, unless the application for that purpose shall be made within six months after the grant to the Administrator General, and the Court shall be satisfied that there has been no unreasonable delay in making the application, or in transmitting the authority under which the application shall be made.

26. If any letters of administration, which shall be granted to the

Costs of obtaining administration, commission, &c., may on revocation, be ordered by Court to be paid to the Administrator General out of the assets.

Administrator General in pursuance of this Act, shall be revoked, the Court may order the costs of obtaining such letters of administration, and the whole or any part of any commission which would otherwise have been payable under this Act, together with the costs of the Administrator General in any proceedings taken to obtain such revocation to be paid to or retained by the Administrator General out of any assets belonging to the estate. Provided that, in any case, when the deceased has left a Will appointing an executor and probate of the Will has been granted by any Court in the Presidency to such executor within three months after the death, or when the widow or next-of-kin has, within one month, if resident within the Presidency, or within three months, if resident beyond the Presidency, obtained from any such Court letters of administration to the estate and effects of the deceased, then and in either of such cases the Administrator General shall (without prejudice to the provisions contained in Sections 17 and 18 of this Act,) not be entitled to receive or retain any commission out of assets belonging to such estate and situate within the jurisdiction of the Court by which probate or administration shall have been granted as last aforesaid.

27. Whenever the Administrator General shall declare a dividend among

Exclusion of creditors who have not proved from assets with which a dividend is made.

such creditors of the deceased as have proved their debts, and shall notify the payment of such dividend by advertisement in the Official Gazette, no creditor of the deceased who shall not previously to such declaration and advertisement have proved his debt, shall be entitled to participate as

such in the assets wherewith such dividend shall be made.

27. Any payment or delivery of assets to any

After one year from grant of administration, distribution of assets by Administrator General to be allowed against all claims of which he had no notice.

legatee or to any person entitled in distribution, which shall be made by an Administrator General after the expiration of one year from the grant of the

letters of administration under which such payment or delivery shall be made, shall be allowed to the Administrator General as against all creditors and other claimants against the estate, of whose debts or claims he shall not have had notice before making such payment or delivery: Provided that

Person receiving payments liable to refund.

nothing herein contained shall exempt the person to whom such payment

or delivery shall be made, from any liability to refund to which he would otherwise be liable: And provided also, that no notice of any debt or claim shall affect the Ad-

What to be notice of debt or claim.

ministrator General, unless proceedings to enforce the debt or claim be commenced within one month after the giving of such notice, and be prosecuted without unreasonable delay.

28. All letters of administration, which shall be granted to any Admin-

Letters of administration to be granted to Administrator General in virtue of his office.

istrator General in virtue of his office, shall be granted to him by his name of office, and all

letters of administration heretofore granted to the Ecclesiastical Registrar or Administrator General officially, or which shall be granted to any Administrator General in virtue of his office, shall

Authority given by such letters.

authorize the Administrator General for the time being of the same Pre-

sidency to act as administrator of the estate to which such letters of administration shall relate.

29. Every probate which shall be granted to

Grant of probate to Administrator General named as executor by virtue of his office.

any Administrator General of a will wherein he shall be named as executor by virtue of his office,

shall be granted to him by his name of office, and shall authorize the Administrator General for the time being of the same Presidency to act as executor of the estate to which such probate shall relate.

30. It shall be lawful for any private executor

Transfer by private executor or administrator of interest under probate or letters of administration.

or administrator, with the previous consent of the Administrator General of the Presidency in which

the property comprised in the probate or letters of administration is situate, by an instrument in writing under his hand, bearing a stamp of ten Rupees, and notified in the local Gazette, to transfer all estates, effects, and interests vested in him by virtue of such probate or letters to the Administrator General by his name of office; and thereupon the transferrer shall be exempt from all liability as such executor or administrator, as the case may be, for any act or omission in respect of the said property after the date of the said transfer; and the Administrator General for the time being shall have the rights and be subject to the liabilities which he would have had,

and to which he would have been subject, if the probate or letters of administration, as the case may be, had been granted to him by his name of office at the date aforesaid. Nothing herein contained shall be taken to exempt any such transferee from liability for acts and omissions in respect of the said property prior to the transfer.

31. All estates, effects and interests, which, at the time of the death, resignation or removal from office of any Administrator General, shall be vested in him by virtue of such letters of administration, probates or transfers as aforesaid, shall, upon every such death, resignation or removal, cease to be vested in him, and shall vest in his successor in office immediately upon his appointment thereto. All books, papers and documents kept by such Administrator General, by virtue of his office, or as such executor or transferee as aforesaid, shall be transferred to and vested in his successor in office.

(b)—Suits by and against the Administrator General.

32. All suits or other proceedings, which shall be commenced by or against any Administrator General in his representative character, may be brought by or against him by his name of office, and no suit or other proceedings already commenced, or which shall be commenced, by or against any person as Administrator General, either alone or jointly with any other person, shall abate by reason of the death, resignation or removal from office of any such Administrator General, but the same may by order of the Court, and upon such terms as to the service of notices or otherwise as the Court may direct, be continued by or against his successor immediately upon his appointment, in the same manner as if no such death, resignation or removal had occurred: Provided that nothing hereinbefore contained shall render any such successor personally liable for any costs incurred prior to the order for continuing the suit against him.

33. If any suit shall be brought by a creditor against any Administrator General in his representative character, the plaintiff shall be liable to pay the costs of the suit, and shall not be entitled to have the decree (if any) in such suit enforced, unless upon proof by affidavit or otherwise that not less than one calendar month previous to the institution of the suit he had applied in writing to the Administrator General, stating the amount and other particulars of the claim, and supporting the same by such evidence as, under the circumstances of the case, the Administrator General was reasonably entitled to require, and that the Administrator General had refused or neglected to register the claim according to the practice of his office. If in any such suit judgment is pronounced in favour of the plaintiff, he shall, nevertheless, be only entitled to payment out of the assets of the deceased *pari passu* with the other creditors.

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(c)—Grant of Certificates by the Administrator General.

34. Whenever any person, not being a Hindú, Muhammadan, or Buddhist, or exempted under the Indian Succession Act, 1865, Section 332, from the operation of that Act, shall have died, whether within any of the said Presidencies or not, whether before or after the passing of this Act, and whether testate or intestate, and shall have left moveable assets within any of the said Presidencies, and the Administrator General of such Presidency shall be satisfied that such assets do not exceed in the whole one thousand Rupees in value, he may, after the lapse of one month from the death, if he shall think fit, or before the lapse of the said month, if he shall be requested so to do by writing under the hand of the executor or the widow or other person entitled to administer the effects of the deceased, grant to any person claiming otherwise than as a creditor to be entitled to a share of such effects, certificates under his hand entitling the claimant to receive the sums or securities for money therein severally mentioned, belonging to the effects of the deceased, to the value of any sum not exceeding in the whole one thousand Rupees: Provided that no certificate shall be granted under this Section where probate of the deceased's will or letters of administration of his effects has or have been granted, or in respect of any sum of money deposited in a Government Savings Bank.

35. If in cases falling within Section 34 of this Act, no person claiming otherwise than as a creditor to be entitled to a share of the effects of the deceased, shall, within three months, obtain a certificate from the Administrator General under the same Section, or letters of administration to the estate and effects of the deceased, the Administrator General may administer the estate without letters of administration in the same manner as if such letters of administration had been granted to him; and if he shall neglect or refuse to take upon himself the administration of the estate and effects, he shall, upon the application of a creditor, and upon being satisfied of his title, grant a certificate in the same manner as if such creditor were entitled to a share of the effects of the deceased, and such certificate shall have the same effect as a certificate granted under the provisions of the same Section, and shall be subject to all the provisions of this Act which are applicable to such certificate:

Provided that the Administrator General may, before granting such certificate, if he think fit, require the creditor to give reasonable security for the due administration of the estate and effects of the deceased.

36. The Administrator General shall not be bound to grant any such certificate, unless he shall be satisfied of the title of the claimant and of the value of the effects of the deceased, either by the oath or solemn affirmation of the claimant (which oath or affirmation the

In what case Administrator General may grant certificate.

No certificate to be granted where probate or administration taken out or in respect of money in Government Savings Bank.

Grant of certificate to creditors.

Administrator General not bound to grant certificate unless satisfied of claimant's title, &c.

Administrator General is hereby authorized to administer or take), or by such other evidence as he shall require.

37. A copy of any such certificate with a receipt annexed shall, when such copy and receipt are signed by the person to whom the certificate has been granted,

be a full discharge for payment or delivery to him of the money, or security for money therein mentioned, to the person paying or delivering the same: but nothing in this Act shall preclude any executor or administrator of the deceased from recovering from the person receiving the same the amount remaining in his hands, after deducting the amount of all debts or other demands lawfully paid or discharged by him in due course of administration. And any creditor or claimant against the estate of the deceased shall be at liberty to recover his debt or claim out of the assets received by such person, and remaining in his hands unadministered, in the same manner and to the same extent as if such person had obtained letters of administration to the estate of the deceased.

Right of executor or administrator against certificate-holder.

Right of creditor against assets in hands of certificate holder.

shall be at liberty to recover his debt or claim out of the assets received by such person, and remaining in his hands unadministered, in the same manner and to the same extent as if such person had obtained letters of administration to the estate of the deceased.

38. The Administrator General shall not be bound to take out letters of administration to the estate of any deceased person on account of the effects in respect of which he shall grant any such certificate; but he may do so if he shall discover any fraud or misrepresentation made to him, or that the value of the estate exceeded one thousand Rupees.

39. For every such certificate the Administrator General shall be entitled to charge a fee calculated after the rate of three Rupees in the hundred on the amount mentioned in the certificate.

(d)—*Expenses of the Administrator General's Establishment.*

40. The Administrator General shall defray all the expenses of the establishment necessary for his office, and all other charges to which the said office shall be subject, except those for which express provision is made by this Act.

Administrator General to defray expenses of establishment, and all other charges not expressly provided for.

provision is made by this Act.

(e) *Accounts and Schedules.*

41. The Administrator General of each of the said Presidencies shall enter into books, to be kept by him for that purpose, separate and distinct accounts of each estate, and of all such sums of money, bonds and other securities for money, goods, effects and things as shall come to his hands, or to the hands of any person employed by him, or in trust for him, under this Act; and likewise of all payments made by him on account of such estate, and of all debts due by or to the same, specifying

the dates of such receipts and payments respectively. Such books shall be kept in the Administrator General's Office, and shall be open for the inspection of all such persons, practitioners in the said Courts and others, as may have occasion to inspect the same, at office hours, paying only such reasonable fee as hath been or shall be, from time to time, fixed by the Government and published in the official *Gazette* of the Presidency to which the same may relate.

42. The Administrator General of each of the said Presidencies shall twice in every year, that is to say on or before the first day of April and on or before the first day of October, or on such other days as the Government shall, by any rules or orders to be published as aforesaid, direct, exhibit, and deliver in the High Court at Calcutta, Madras, or Bombay, as case may be, a true schedule showing the gross amount of all sums of money received or paid by him on account of each estate in his charge, and the balances during the period of six months ending severally on the thirty-first day of December and thirtieth day of June next before the day of delivering such schedule, and a true list of all bonds or other securities received on account of each of the said estates during the same period; and also a true schedule of all administrations, whereof the final balances shall have been paid over to the persons entitled to the same, during the same period, specifying the amount of such balances, and the persons to whom paid. Such schedules shall be filed of record in such High Court, and shall, within fourteen days afterwards, be published in the official *Gazette* of the Presidency by the said Administrator General; and copies thereof in triplicate shall be delivered by such Administrator General to the Government, and shall be sent by such Government to the Secretary of State for India, in order that such Secretary may, if he think fit so to do, order the same to be deposited at the India Office, for public inspection, and may cause notices to be published in the *London Gazette* and other leading newspapers, that such schedules are open to inspection there, or may make such other orders respecting the same as he may think fit.

PART IV.—*Of the Audit of the Administrator General's Accounts.*

43. The Government shall, from time to time, appoint Auditors to examine the accounts of the Administrator General at the times of the delivery of the said schedules, and also at any other time when the Government shall think fit.

44. The Auditors shall examine the schedules and accounts, and report to the Government whether they contain a full and true account of every thing which ought to be inserted therein, and whether the books which, by this Act, are, or which, by any such general rules and orders as hereinafter mentioned, shall be directed to be kept by the Administrator General, have been duly and regularly kept, and whether the assets and securities have been duly kept and invested and deposited in the manner prescribed by this Act, or which shall be prescribed by any such rules and orders to be made as aforesaid.

Auditors to examine schedule, and report to Government.

45. Every Auditor shall have power to summon as well the Administrator General as any other person whose presence he may think necessary, to attend him from time to time; and to examine the Administrator General, or other person, if he shall think fit, on oath or solemn affirmation to be by him administered; and to call for all books, papers, vouchers, and documents which shall appear to him to be necessary for the purposes of the said reference. If the Administrator General or other person when summoned shall refuse, or, without reasonable cause, neglect to attend or to produce any book, paper, voucher or document so required, or shall attend and refuse to be sworn or make a solemn affirmation, when by law an affirmation may be substituted for an oath, or shall refuse to be examined, the auditors shall certify such neglect or refusal in writing to the High Court at the Presidency Town; and every person so refusing or neglecting, shall thereupon be punishable in like manner as if such refusal or neglect had been in contempt of the said High Court.

Penalty for non-attendance.

46. The costs and expenses of preparing and publishing the said schedules and copies thereof, and of every such reference and examination as aforesaid, shall be defrayed by all the estates to which such schedules or accounts shall relate. Such costs and expenses, and the portion thereof to be contributed by each of the said estates, shall be ascertained and settled by the auditors, subject to the approval of the Government, and shall be paid out of the said estates accordingly by the Administrator General.

47. If upon any such reference and examination the Auditors shall see reason to believe that the said schedules do not contain a true and correct account of the matters therein contained, or which ought to be therein contained, or that the assets have not been duly kept and invested or deposited in the manner directed by this Act, or which shall be directed by any such rules and orders as aforesaid, or that the Administrator General has failed to comply with the provisions and directions of this Act, or of any such rules and orders, they shall report accordingly to the Government.

48. The Government may refer every such report as last aforesaid to the consideration of the Advocate General for the Presidency, who shall thereupon, if he shall think fit, proceed summarily against the defaulter or his executor or administrator in the High Court in the Presidency town by petition for an account, or to compel obedience to this Act, or to such rules and orders as aforesaid, or otherwise as he may think fit, in respect of all or any of the estates then or formerly under the administration of such defaulter; and the said Advocate General shall have power to exhibit interrogatories to the said Administrator General, executor or administrator (hereinafter called the defendant), who shall be bound to answer the same as fully as if a commission had been issued, under the provisions of the Code of Civil Procedure, for his examination upon the said interrogatories. The Court shall have

power upon any such petition, to compel the attendance in Court of the defendant, and any witnesses who may be thought necessary, and to examine them orally or otherwise as the said Court shall think fit, and to make and enforce such order or orders as the Court shall think just.

49. The costs, including those of the Advocate General, and of the reference to him, if the same shall be directed by the Court to be paid, shall be defrayed either by the defendant or out of the estates rateably as the said Court shall direct; and whenever any costs shall be recovered from the defendant, the same shall be repaid to the estates by which they shall have been in the first instance contributed, and the Court may, if it shall think fit, order the defendant to receive his costs out of the said estates.

PART V.—Of the Commission of the Administrator General.

50. The Administrator General of each of the Commission to be received by Administrators General. said Presidencies, under any letters of administration which shall be granted to him in his official character, or under any probate which shall be granted to him of a will wherein he shall be named as executor by virtue of his office; or under any probates or letters of administration which are or shall be vested in him by Section 8 or Section 30 of this Act, shall be entitled to receive a commission at the following rates respectively, viz:—

The Administrator General of Bengal at the rate of three *per centum*, and the Administrators General of Madras and Bombay respectively at the rate of five *per centum*, upon the amount or value of the assets which they shall respectively collect and distribute in due course of administration.

51. The last preceding Section shall not apply to cases in which the property of an officer or soldier dying on service shall come to the hands of the Administrator General of any of the said Presidencies, under the 9th or the 12th Section of the Statute called "The Regimental Debts" Act, 1863; and such Administrator General shall not be entitled to take, and it shall not be lawful for him to take, a percentage on any such property exceeding three *per centum* on the gross amount coming to his hands after the passing of the Administrator General's Act, 1865, if preferential charges as defined by the 4th Section of the said Statute have been previously paid, or on the gross amount remaining in his hands after payment by him of such charges, as the case may be.

52. The Administrator General shall be entitled to reimburse himself for any payments made by him in respect of any estate in his charge, which a private administrator of such estate might have lawfully made; but, save as aforesaid, the commission to which the Administrator General of each of the said three Presidencies shall be entitled, is intended to cover not merely the expense and trouble

of collecting the assets, but also his trouble and responsibility in distributing them in due course of administration. It is therefore enacted that

one-half of such commission shall be payable to

and retained by such Administrator General upon the collection of the assets, and the other half thereof shall be payable to the Administrator General, who shall distribute any assets in the

Commission retained to be deemed a distribution.

distribution. The amount of the commission lawfully retained by an Administrator General upon the distribution of assets, shall be deemed a distribution in the due course of administration within the meaning of this Act.

53. The Governor General of India in Council

Commission of the Administrator General of Bengal may be raised and again reduced.

may, from time to time, order the rate of commission hereinbefore authorized to be received by the Administrator General of Bengal to be raised to any rate not exceeding five *per centum* upon the amount or value of the assets which he shall collect and distribute in due course of administration and again to be reduced. The Governments

of the Presidencies of Fort St. George and Bombay respectively, may, with the sanction of the Governor General of India in Council, from time

to time, order the aforesaid rate of commission hereby authorized to be received by the Administrators General of Madras and Bombay respectively to be reduced and again to be raised: Provided

Proviso.

that the commission so to be received shall not at any time exceed five *per centum* of the assets collected, and that no person now holding the office of Administrator General of Bengal, Madras, or Bombay, shall, by any such order, be deprived of the right to receive and retain, for his own use, a commission at the rate of three *per centum* in respect of all assets collected and actually administered by him.

54. No person other than the Administrator

General acting officially, shall receive or retain any commission or agency charges for anything done as executor or administrator under any probate or

letters of administration, or letters *ad colligenda bona*, which have been granted by the Supreme Court or High Court of Judicature at Fort William in Bengal since the passing of Act No. VII. of 1849, (for the appointment of an Administrator General in Bengal,) or by either of the Supreme or High Courts of Judicature at Madras and Bombay since the passing of Act No. II. of 1850, (to amend and extend to Madras and Bombay Act No. VII. of 1849), or which have been or shall be granted by any Court of competent jurisdiction within the meaning of Sections 187 and 190 of the Indian Succession Act, 1865, but this enactment shall not prevent any executor or other person from having the benefit of

any legacy bequeathed to him in his character of executor, or by way of commission or otherwise.

PART VI.—Miscellaneous.

55. The Government shall have power, from

time to time, to make and alter any general rules and orders consistent with the provisions of this Act, for the safe custody of the assets and securities which

shall come to the hands or possession of the Administrator General, and for the remittance to the India Office of all sums of money which shall be payable or belong to persons resident in Europe, or in other cases where such remittances shall be required, and generally for the guidance and go-

vernment of the Administrator General in the discharge of his duties;

and may, by such rules and orders, amongst other things, direct what books, accounts, and statements, in addition to those mentioned in this Act, shall be kept by the Administrator General, and in what form the same shall be kept, and what entries the same shall contain, and where the same shall be kept, and where and how the assets and securities belonging to estates to be administered by such Administrator General shall be kept and invested or deposited pending the administration thereof, and how and at what rate or rates of exchange any remittances thereof shall be made. Unless any such rules shall

be made and published, Proviso as to rules now in force.

the rules now in force in each of the said Presidencies, so far as the same are not inconsistent with this Act, shall be of the same force and effect as if the same had been made and published under this Act.

56. Such orders shall be published in the

Publication of orders, &c. *Gazette of India*, the *Fort St. George Gazette*, or the *Bombay Government Gazette*, as the case may be, and it shall be the duty of the several Administrators General to obey and fulfil the same, and the same shall be a full authority and indemnity for all persons acting in pursuance thereof.

57. Any order which shall be made under this

Orders of the Court to have same effect, and to be executed in same manner as a decree. Act by any Court shall have the same effect and be executed in the same manner as a decree.

58. Whoever, having been sworn, or having

Penalty for false evidence. taken a solemn affirmation under this Act, shall upon any examination authorized by this Act, make a statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

59. All assets in the official charge of the Ad-

Assets unclaimed for 15 years to be transferred to Government. ministrator General of any of the said Presidencies, and which now appear, or shall hereafter appear, from the official books and accounts of the Ecclesiastical Registrar and of the Administrator General of any of those Presidencies, or from the official books and accounts of any of those officers, to have been in official custody for a period of fifteen years or upwards without any claim thereto having been made and allowed, shall be

transferred and paid to the Controller General of Accounts or to the Adjutant General to the Government of Fort St. George or Bombay, as the case may be, and be carried to the account and credit of the Government of India for the general purposes of Government; and the receipt of the said Controller General or Accountant General, as the case may be, shall be a full indemnity and discharge to the said Administrator General for any such transfer or payment: Provided that this Act shall

Proviso. not authorize the transfer or payment of any such proceeds as aforesaid, pending any suit already instituted or which shall be hereafter instituted in respect thereof.

60. If any claim shall be hereafter made to any part of the securities, monies or proceeds which shall be carried to the account or credit of the Government of India under the provisions of this Act, and if such claim shall be established to the satisfaction of the Controller General or the Accountant General to the Government of Fort St. George or Bombay, as the case may be, the Government of India shall pay to the claimant the amount of the principal so carried to the credit and account of the said Government of India, or so much thereof as shall appear to be due to the claimant. If the claim shall not be established to the satisfaction of the said Controller General or Accountant General, as the case may be, the claimant may apply by petition to the High Court at the Presidency Town against the Secretary of State for India, and after taking evidence, either orally or on affidavit, in a summary way, as the said Court shall think fit, the said Court shall make such order on the petition for the payment of such portion of the said principal sum as justice shall require, and such order shall be binding on all parties to the suit.

61. Whenever any person other than a Hindú, Muhammadan or Buddhist or a person exempted under the Indian Succession Act, 1865, Section 332, from the operation of that Act, shall die leaving assets within the limits of the jurisdiction of a District Judge, it shall be the duty of the District Judge to report the circumstance without delay to the Administrator General of the Presidency, retaining the property under his charge, or appointing an Officer under the provisions of the Indian Succession Act, 1865, Section 239, to take and keep possession of the same, until the Administrator General shall have obtained letters of administration or until some other person

shall have obtained such letters or a certificate from the Administrator General under the provisions of this Act, when the property shall be delivered over to the person obtaining such letters of administration or certificate, or, in the event of a Will being discovered, to the person who may obtain probate of the Will.

62. Nothing in this Act is intended to require the Administrator General to take proceedings to obtain letters of administration to the estate or effects of any officer or soldier or other person subject to any Articles of War, unless when the Administrator General shall be duly authorized or required so to do by the Military Secretary to Government or by a Committee of Adjustment, other officers or persons acting under any law for the time being in force relating to the payment of Regimental debts; nor is anything in this Act contained intended to interfere with or alter the provisions of any Act of Parliament for regulating the payment of regimental debts, and the distribution of the effects of officers and soldiers dying in the service of Her Majesty in India, or of any Articles of War.

63. Nothing contained in the Indian Succession Act, 1865, or the Indian Companies' Act, 1866, shall be taken to supersede or affect the rights, duties and privileges of the Administrators General and Officiating Administrators General of Bengal, Madras and Bombay, respectively.

64. It shall be lawful for the Governor General of India in Council to appoint a Deputy Administrator General for the North-Western Provinces and the Panjáb, Oudh, and the Central Provinces. any of the territories which are or shall for the time being be respectively under the Governments of the said Lieutenant Governors of the North-Western Provinces and the Panjáb, and under the administrations of the Chief Commissioners of Oudh and the Central Provinces; and the provisions contained in this Act, as to the Administrator General of Bengal, shall apply to any Deputy Administrator General so appointed, save that in such case this Act shall be construed in the North-Western Provinces, Oudh, and the Central Provinces as if the High Court of Judicature for the North-Western Provinces of the Presidency of Fort William in Bengal, and in the Panjáb, as if the Chief Court of the Panjáb were substituted for the High Court of Judicature at Fort William.

SCHEDULE.

NUMBER OF ACT.	TITLE OF ACT.	EXTENT OF REPEAL.
VIII. of 1855	.. An Act to amend the law relating to the office and duties of Administrator General.	The whole Act.
XXVI. of 1855	.. An Act to facilitate the payment of small deposits in Government Savings' Banks to the representatives of the deceased depositors.	Section 4.
XXVI. of 1860	.. An Act to amend Act VIII. of 1855 relating to the office and duties of Administrator General.	The whole Act.
IV. of 1865	.. An Act to exempt the estates of deceased officers and soldiers delivered over to the Administrator General of Bengal, Madras or Bombay, from the operation of the 26th Section of Act No. VIII. of 1855.	The whole Act.
X. of 1865	.. The Indian Succession Act, 1865	.. Section 330.
XXV. of 1866	.. An Act to transfer to the Government of India certain securities and monies deposited in the High Courts of Judicature at Fort William, Madras and Bombay, and in the Supreme Court of the Straits Settlement, and the proceeds of certain estates in the charge of the Administrator General of Bengal.	So much of the Act as relates to the Administrator General of Bengal.

WHITLEY STOKES,

Asst. Secy. to the Govt. of India,
Home Department (Legislative.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 22nd March 1867, and is hereby promulgated for general information:—

Act No. XXV. of 1867.

An Act for the regulation of Printing-presses and Newspapers, for the preservation of copies of books printed in British India, and for the registration of such books.

Whereas it is expedient to provide for the regulation of printing-presses and of periodicals containing news, for the preservation of three copies of every book printed or lithographed in British India, and for registration of such books; It is hereby enacted as follows:—

PART I.**Preliminary.**

1. In this Act—unless there shall be something repugnant in the subject or context—

“Book” includes every volume, part or division of a volume, and pamphlet; in any language, and every sheet of music, map, chart, or plan separately printed or lithographed:

“British India” means the territories which are or shall be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*) other than the Settlement of Prince of Wales' Island, Singapore, and Malacca:

“Magistrate” means any person exercising the full powers of a Magistrate, and includes a Magistrate of Police and a Justice of the Peace:

Words in the singular include the plural and *vice versa*; words denoting the masculine gender include females.

And in every part of British India to which this Act shall extend, “Local Government” shall mean the person authorized by law to administer Executive Government in such part, and includes a Chief Commissioner.

2. Act No. XI. of 1835 is hereby repealed, except so far as it repeals any regulations, and except as to acts done, offences committed, and liabilities incurred, before the passing of this Act. In any territory acquired by the East India Company or Her

Majesty since the passing of the said Act No. XI. of 1835, such Act shall, so far only as regards acts, punishments, and fines purporting to have been done, inflicted and levied thereunder, be deemed to have been in force from the date of such acquisition up to the date of passing this Act.

PART II.

Of Printing-presses and Newspapers.

3 Every book or paper printed within British

Every printed book or paper to bear name of printer and publisher.

India shall have printed legibly on it the name of the printer and the place of printing, and (if the book or paper be published) of the publisher, and the place of publication.

4. No person shall within British India keep

Keeper of printing presses to make declaration.

in his possession any press for the printing of books or papers who shall not have made and subscribed the following declaration before the Magistrate within whose local jurisdiction such press may be :

"I, A. B., declare, that I have a press for printing at ———." And this last blank shall be filled up with a true and precise description of the place where such press may be situate.

5. No printed periodical work, containing

Rules as to publication of printed periodicals containing public news.

public news or comments on public news, shall be published in British India except in conformity with the rules hereinafter laid down :

(1.) The printer and the publisher of every such periodical work shall appear before the Magistrate within whose local jurisdiction such work shall be published, and shall make and subscribe, in duplicate, the following declaration :

"I, A. B., declare, that I am the printer (or publisher, or printer and publisher) of the periodical work entitled——— and printed (or published, or printed and published, *as the case may be*) at———." And the last blank in this form of declaration shall be filled up with a true and precise account of the premises where the printing or publication is conducted :

(2.) As often as the place of printing or publication is changed, a new declaration shall be necessary :

(3.) As often as the printer or the publisher who shall have made such declaration as is aforesaid shall leave British India, a new declaration from a printer or publisher resident within the said territories shall be necessary.

6. Each of the two originals of every decla-

Authentication and tion so made and sub-deposit of declaration: scribed as is aforesaid, shall be authenticated by the signature and official seal of the Magistrate before whom the said declaration shall have been made. One of the said originals shall be deposited among the records of the office of the Magistrate, and the other shall be deposited among the records of the High Court of Judicature or other Court within the local limits of whose ordinary original Civil Jurisdiction the said declaration shall have been made. The officer

in charge of each original shall allow any person to inspect that original on payment of a fee of one rupee, and shall give to any person applying a copy of the said declaration, attested by the seal of the Court which has the custody of the original, on payment of a fee of two rupees.

7. In any legal proceeding whatever, as well

Office copy of declaration to be *prima facie* evidence.

Civil as Criminal, the production of a copy of such declaration as is aforesaid, attested by the seal

of some Court empowered by this Act to have the custody of such declarations shall be held (unless the contrary be proved) to be sufficient evidence, as against the person whose name shall be subscribed to such declaration, that the said person was printer or publisher, or printer and publisher (according as the words of the said declaration may be) of every portion of every periodical work whereof the title shall correspond with the title of the periodical work mentioned in the declaration.

8. Provided always, that any person who may

New declaration by persons who have signed a declaration and subsequently ceased to be printers or publisher.

have subscribed any such declaration as is aforesaid, and who may subsequently cease to be the printer or publisher of the periodical work mentioned in such

declaration, may appear before any Magistrate and make and subscribe in duplicate the following declaration :—

"I, A. B., declare, that I have ceased to be the printer (or publisher, or printer and publisher) of the periodical work entitled ———."

Each original of the latter declaration shall be authenticated by the signature and seal of the Magistrate before whom the said latter declaration shall have been made, and original of the said latter declaration shall be filed along with each original of the former declaration. The officer in charge of each original of the latter declaration shall allow any person applying to inspect that original on payment of a fee of one rupee, and shall give to any person applying a copy of the said latter declaration, attested by the seal of the Court having custody of the original, on payment of a fee of two rupees. In all trials in which a copy, attested as is aforesaid, of the former declaration shall have been put in evidence, it shall be lawful to put in evidence a copy, attested as is aforesaid, of the latter declaration, and the former declaration shall not be taken to be evidence, that the declarant was, at any period subsequent to the date of the latter declaration, printer or publisher of the periodical work therein mentioned.

PART III.

Delivery of Books.

9. Three printed or lithographed copies of the

Three copies of books printed after this Act comes into force and of all subsequent editions, to be delivered to Government within a month.

whole of every book which shall be printed or lithographed in British India after this Act shall come into force, together with all maps, prints, or other engravings belonging thereto, finished and coloured in the same manner as the best copies of the same shall be produced, and also of any second or subsequent

edition which shall be so produced with any additions or alterations, whether the same shall be in letter-press or in the maps, prints, or other engravings belonging thereto, and whether the first edition of such book shall have been produced before or after this Act shall come into force, shall, within one calendar month after the day on which any such book shall first be delivered out of the press, and notwithstanding any agreement (if the book be published) between the printer and publisher thereof be delivered by the printer bound, sewed, or stitched together, and upon the best paper on which the same shall be printed or lithographed, at such place and to such officer as the Local Government shall, by notification in the official *Gazette*, from time to time direct. The publisher or other person employing the printer shall, at a reasonable time before the expiration of the said month, supply him with all maps, prints, and engravings, finished and coloured as aforesaid, which may be necessary to enable him to comply with the requirements aforesaid. Nothing in the former part of this Section shall apply to any periodical work published in conformity with the rules laid down in Section 5 of this Act.

10. Such officer shall thereupon give a receipt in writing for the copies so received, and, if the book is for sale to the public, shall, on the publication thereof, pay the publisher for the same copies at the rate at which the book shall be *bonâ fide* sold for cash to the public.

11. One of such copies shall be transmitted to the Secretary of State for India, another copy shall be disposed of as the Governor General of India in Council shall from time to time, by general or special order, direct, and the remaining copy shall, after a memorandum containing the particulars hereinafter mentioned respecting the book shall have been registered as hereinafter provided, be deposited in such public library, or be otherwise disposed of, as the Local Government shall from time to time determine.

PART IV.

Penalties.

12. Whoever shall print or publish any book or paper otherwise than in conformity with the rule contained in Section 3 of this Act, shall, on conviction before a Magistrate, be punished by fine not exceeding five thousand rupees, or by simple imprisonment for a term not exceeding two years, or by both.

13. Whoever shall keep in his possession any such press as aforesaid, without making such a declaration as is required by Section 4 of this Act, shall, on conviction before a Magistrate, be punished by fine not exceeding five thousand rupees, or by simple imprisonment for a term not exceeding two years, or by both.

14. Any person who shall, in making any declaration under the authority of this Act, make a statement which is false, and which he either knows or believes to be false,

or does not believe to be true, shall, on conviction before a Magistrate, be punished by fine not exceeding five thousand rupees, and imprisonment for a term not exceeding two years.

15. Whoever shall print or publish any such periodical work as is hereinbefore described, without conforming to the rules hereinbefore laid down, or whoever shall print or publish, or shall cause to be printed or published, any such periodical work, knowing that the said rules have not been observed with respect to that work, shall, on conviction before a Magistrate, be punished with fine not exceeding five thousand rupees, or imprisonment for a term not exceeding two years, or both.

16. If any printer of any such book as is referred to in Section 9 of this Act, or of any second or subsequent edition of any such book, shall neglect to deliver three copies of the same pursuant to this Act, he shall for every such default, forfeit, besides the value of the copies which he ought to have delivered, a sum not exceeding fifty rupees, to be recovered by the said officer on conviction before a person exercising any of the powers of a Magistrate. If any publisher or other person employing any such printer shall neglect to supply him in manner aforesaid with the maps, prints, or engravings, finished and coloured as aforesaid, which may be necessary to enable him to comply with the provisions of the same Section, such publisher or other person shall, for every such default, forfeit, besides the value of the said maps, prints, or engravings which he ought to have supplied, a sum not exceeding the said amount, and such sum shall be recovered in manner last aforesaid.

17. All pecuniary penalties imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras, and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act for regulating the Police of such towns in force for the time being. All such penalties shall be disposed of as the Local Government shall from time to time direct.

PART V.

Registration of Books.

18. There shall be kept at such office, and by such officer as the Local Government shall appoint in this behalf, a book to be called a Catalogue of Books printed in British India, wherein shall be registered a memorandum of every book which shall have been delivered pursuant to Section 9 of this Act. Such memorandum shall (so far as may be practicable) contain the following particulars; (that is to say):—

(1.)—The title of the book and the contents of the title-page, with a translation into English of such title and contents, when the same are not in the English language;

(2.)—The language in which the book is written;

(3.)—The name of the author, translator, or editor of the book or any part thereof;

(4.)—The subject:

(5.)—The place of printing and the place of publication:

(6.)—The name or firm of the printer and the name or firm of the publisher:

(7.)—The date of issue from the press or of the publication:

(8.)—The number of sheets, leaves, or pages:

(9.)—The size:

(10.)—The first, second or other number of the edition:

(11.)—The number of copies of which the edition consists:

(12.)—Whether the book is printed or lithographed:

(13.)—The price at which the book is sold to the public; and

(14.)—The name and residence of the proprietor of the copyright or of any portion of such copyright.

Such memorandum shall be made and registered in the case of each book as soon as practicable after the delivery of the copies thereof in manner aforesaid. Every registration under this Section shall, upon payment of the sum of two rupees to the officer keeping the said Catalogue, be deemed to be an entry in the Book of Registry kept under Act No. XX. of 1847 (*for the encouragement of learning in the Territories subject to the government of the East India Company, by defining and providing for the enforcement of the right called copyright therein*); and the provisions contained in that Act as to the said Book of Registry shall apply, *mutatis mutandis*, to the said Catalogue.

19. The memoranda registered during each quarter in the said Catalogue shall be published in the local *Gazette*, as soon as may be after the end of such quarter, and a copy of the memoranda so published shall be sent to the said Secretary of State, and to the Secretary to the Government of India in the Home Department respectively.

PART VI.

Miscellaneous.

20. The Local Government shall have power to make such rules as may be necessary or desirable for carrying out the objects of this Act, and from time to time to repeal, alter, and add to such rules. All such rules, and all repeals and alterations thereof, and additions thereto, shall be published in the local *Gazette*.

21. The Governor General of India in Council may, by notification in the *Gazette of India*, exclude any class of books from operation of Act. from the operation of the whole or any part or parts of this Act.

22. Part III., and Section 16, and Part V. of this Act shall remain in force until the Governor General of India in Council shall declare to the contrary by notification in the *Gazette of India*.

23. This Act shall come into operation on the Commencement of Act. the first day of July 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 22nd March 1867, and is hereby promulgated for general information:—

Act No. XXVI. of 1867.

An Act to amend the law relating to Stamp Duties.

Whereas it is expedient to amend the law relating to Stamp Duties; It is hereby enacted as follows:—

Preamble.

1. In this Act—unless there be something repugnant in the subject or context—

“High Court” means the highest Court of appeal in every part of British India to which this Act extends.

“Immoveable property” includes land and every benefit to arise out of land, and things attached to the earth or permanently fastened to anything which is attached to the earth:

“Moveable property” means property of every description except immoveable property.

2. The exception at the beginning of Section 30 of Act No. X. of 1862 (*to consolidate and amend the law relating to stamp duties*) shall not apply to the High Court of Judicature of the North-Western Provinces of the Presidency of Fort William in Bengal, and Section 2 of Act No. XX. of 1862, as continued by Act No. XXXII. of 1863, shall apply, *mutatis mutandis*, to the same Court.

3. Section 2 of this Act shall be deemed to have had and to have effect as if it were part of an Act which had actually passed and received the assent of the Governor General of India on the 13th day of June 1866.

4. Sections 133 and 150 of the Code of Civil Procedure, and the following words in Section 198 of the same Code:—“The application may be made either orally or by writing on unstamped paper”—are hereby repealed.

5. In the said Act No. X. of 1862, Schedule A shall be read as if at the end of Article 43 the following clause were added (that is to say):—

If the letter or power of attorney be made for the sole purpose of appointing or nominating a proxy to vote at any one meeting of the proprietors or shareholders of or in any Joint Stock Company, or other Company or Society whose stock of funds is or are divided into shares and transferable 0 4

Schedule substituted for Schedule B to Act X. of 1862. 6. In the same Act, for Schedule B, the following shall be substituted:—

SCHEDULE B.

Appeal—see Petitions.

Application—see Petition.

1. Bond or other obligation, whether the money secured or to be ultimately recoverable thereupon shall be limited or unlimited, when given by the direction of any Court or Revenue Authority.

Rupees. Annas.

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EXEMPTION.

Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and personal recognizances for appearance or otherwise.

2. Certificate granted under Act XXVII. of 1860 (for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons), or under Regulation VIII. of 1827 of the Bombay Code (to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts), or under Act XL. of 1858 (for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal), if the debt or other property in respect to which the certificate is granted is sworn not to exceed 500 Rs. in amount or value.

If the property is sworn to exceed 500 Rs. but not to exceed 1,000 Rs. . . .

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And for every additional 1,000 Rs. or fraction of 1,000 Rs. . . .

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The person to whom any such certificate is granted under the said Act XXVII. of 1860, or his representative, shall, after the expiration of twelve months from the date of such certificate, and thereafter whenever the Court which granted the certificate shall require him so to do, file a statement of all moneys recovered or realised by him under such certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom the certificate is granted, the Court may cancel the same, and order such person to take out a fresh certificate on the stamp prescribed by this Article for such excess. In default of filing such statement within the time allowed, the Court may cancel the certificate.

3. Copy of Decree or Order having the force of a Decree—

When passed by the High Court . . .

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When passed by any Civil Court, other than a High Court, or by any Revenue Court—

If the decree or order purports to determine a claim of which the subject-matter is 50 rupees or less than 50 rupees in amount or value . . .

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If such amount or value exceeds 50 rupees . . .

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4. Copy or translation of a judgment or order not being, or having the force of, a decree—

When passed by High Court . . .

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When passed by any Civil Court, other than the High Court, or by any Revenue Court, or by the Board of Revenue, or by any Chief Commissioner or other chief Revenue or Executive authority, or by any Commissioner of Circuit, or any chief officer charged with the executive Administration of a Division—

If the subject to which the judgment or order refers is 50 rupees or less than 50 rupees in amount or value . . .

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If such amount or value exceed 50 rupees . . .

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5. Copy of any Revenue or Judicial proceeding or Order not provided for in Articles 3 and 4, or copy of any account, statement, report, or the like, taken out of any Civil or Criminal Court, or any Revenue Court or Office, or any office of any Commissioner of Circuit, or any chief officer charged with the executive administration of a Division—per sheet.

Rupees. Annas.

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The same Stamp as the original, when such Stamp does not exceed 8 Annas, otherwise a Stamp of 8 Annas per sheet. Provided that the stamp-duty on the copy shall never exceed the stamp-duty on the original.

6. Copy of any Deed, Instrument, or Writing, stamped in accordance with Schedule A annexed to this Act, when left by any party to a suit on Proceedings in place of the original withdrawn.

EXEMPTION.

Copy of any such Deed, Instrument, or Writing, when the original does not require a Stamp under the said Schedule A.

7. Mukhtarnāma, Wakalatnāma, and other power, filed or presented for the conduct of any one case in any Court, or before any Revenue or Executive Authority—

When presented to the High Court, the Board of Revenue, the Chief Commissioner or other Chief Revenue or Executive Authority. . . .

Rupees. Annas.

2 0

When presented to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division, or to a Commissioner of Customs, not being the Chief Revenue or Executive Authority . . .

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When presented to any Court, Civil, or Criminal, other than the High Court, or to any Revenue Court, or to any Collector or Magistrate, or other Revenue or Executive Officer, not being an authority already provided for by this Article . . .

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EXEMPTIONS.

Mukhtarnāmas executed by an Officer or Soldier of the Army.

No advocate of any High Court shall be required to file or present a Mukhtarnāma or Wakalatnāma, or any other document empowering him to act.

8. Petition of appeal not being from an Order rejecting a plaint, or from a Decree or Order having the force of a Decree—

When presented to the High Court . . .

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When presented to any Civil Court other than the High Court, or to any Revenue Court, other than the Board of Revenue. . . .

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9. Petition of Appeal when presented to the Board of Revenue, or to the Chief Commissioner, or any other Chief Revenue or Executive Authority . . .

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10. Any other petition, and any application—

When presented to the High Court . . .

2 0

When presented to the Board of Revenue or to the Chief Commissioner or other Chief Revenue or Executive Authority, or to the Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division . . .

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When presented to any Criminal Court when the petition or application contains

a complaint of the offence of wrongful confinement or wrongful restraint, or of any offence other than an offence for which Police officers may arrest without warrant, as specified in column 3 of the Schedule annexed to the Code of Criminal Procedure

When presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature under Act III. of 1859 (for conferring Civil Jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds), or to any Court of Small Causes constituted under Act XI. of 1865 (to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original Civil jurisdiction of the High Courts of Judicature), or to a Collector or officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than 50 Rupees.

When presented to the Collector of Customs at any Presidency town, to any Municipal Commissioners, or to any Magistrate or Justice of the Peace, under Act XIV. of 1856, or any other Act for the time being in force for the conservancy and improvement of any Presidency town.

When presented to any Civil, Criminal, or Revenue Court, or any Board of Revenue, or any Commissioner of Revenue or Circuit, or any chief officer charged with the executive administration of a Division for a copy or for a translation of any judgment, decree, or order, or other document on record.

Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule, presented to a Civil, Criminal, or Revenue Court, or to any Collector or other Revenue Authority, or any Magistrate in his executive capacity.

EXEMPTIONS.

A first application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chaulukhari Assessment.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands, the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on land, if presented pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

Any application for permission to cut timber in Government forests, or relating to such forests.

Petition, application, charge, or information respecting any offence when presented, made, or laid before an officer of Police, or before the heads of villages in the Presidency of Fort St. George, or before village Police officers in the Presidency of Bombay.

Any such petition, application, charge, or information presented, made, or laid before a Criminal Court, when such Court shall think that it ought to be exempted from stamp-duty.

Petition from any prisoner, convict, or other person in duress, or under restraint of any Court or its Officers.

11. PLAINT OR APPEAL, Petition of in suits and appeals not otherwise provided for, instituted in any Civil or Revenue Court outside the local limits of the or-

Rupees. Annas.

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ordinary original Civil jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing—

If the amount or value of the property claimed does not exceed... 10 Rs.

If it exceeds 10 Rs. and does not exceed... 100 Rs.

If it exceeds 100 Rs. and does not exceed... 1,000 Rs.

" 1,000 " " 20,000 "

" 20,000 " " 1,00,000 "

" 1,00,000 " " "

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under the said Act III. of 1859, or in a Court of Small Causes established under Section 6 of Act XXII. of 1861 (to make provision for the administration of Military Cantonments) and the amount or value claimed does not exceed 5 Rupees...

If it exceeds 5 Rupees, and does not exceed 16 Rupees...

If it exceeds 16 Rupees and does not exceed 30 Rupees...

If it exceeds 30 Rupees...

Rupees. Annas.

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1 Rupee plus 8 annas per 5 Rupees or fraction of 5 Rupees of the difference between 10 Rupees and the amount or value sued for.

Illustration. Where the amount or value is Rupees 32-8, the duty is Rupees 3-8.

1 Rupee per 10 Rupees or fraction of 10 Rupees.

Illustration. Where the amount or value is Rupees 485-8, the duty is Rupees 49.

100 Rupees plus 5 Rupees per 100 Rupees or fraction of 100 Rupees of the difference between 1,000 Rupees and the amount or value sued for.

Illustration. Where the amount or value is Rupees 1,250-8, the duty is Rupees 115.

1,050 Rupees plus 1 Rupee per 100 Rupees or fraction of 100 Rupees of the difference between 20,000 Rupees and the amount or value sued for.

Illustration. Where the amount or value is Rupees 13,450-8, the duty is Rupees 1,245.

1,850 Rupees plus 8 annas per 100 Rupees or fraction of 100 Rupees of the difference between 1,00,000 Rupees and the amount or value sued for.

Illustration. Where the amount or value is Rupees 5,93,150-8, the duty is Rs. 4,316.

Rupees. Annas.

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The same Stamp as for a suit in any other Court.

In suits for possession instituted under Section 15, Act XIV. of 1859, and applications for immediate possession under Section 1, clause 2 of Act No. XVI. of 1838, and Act No. V. of 1864, passed by the Governor of Bombay in Council ...

NOTE.—(a) In suits for immovable property whether paying or not paying revenue to Government, the amount of stamp duty payable shall be computed according to the market-value of the property in suit. In suits for immovable property paying revenue to Government, where the settlement is temporary, eight times the revenue so payable, and where the settlement is permanent, ten times the revenue so payable, and in suits for immovable property not paying revenue to Government, twenty times the annual net profits of such property, shall be taken to be the market-value thereof, unless and until the contrary shall be proved.

SPECIAL RULES FOR THE BOMBAY PRESIDENCY.

(1). In the case of lands held on a settlement for a period not exceeding thirty years and paying the full assessment to Government, a sum equal to eight times the survey assessment shall be taken to be the market-value.

(2). In the case of lands held on a permanent settlement or on a settlement for any period exceeding thirty years and paying the full assessment to Government, a sum equal to ten times the survey assessment shall be taken to be the market-value.

(3). When the whole or any part of the annual survey assessment is remitted, the valuation calculated by the preceding rules shall be increased by ten times the portion of assessment remitted.

(4). In all other descriptions of suits, the amount of stamp duty payable shall be computed in the following manner:—

(1). In suits for movable property (other than money), according to the market-value of the subject-matter of the suit at the date of filing the plaint, or where the subject-matter has no market-value, as, for instance, in the case of documents relating to title, or accounts, the amount at which the subject-matter shall be estimated in the petition of plaint or appeal.

(2). In suits for money (other than suits under Act No. XV. of 1865, or Act No. XXI. of 1866), in which it is not possible to estimate at a money-value the subject-matter of the suit.

(3). In suits for money (including suits for damages and compensation), according to the amount claimed.

In order to ascertain the market-value or the annual net profits of any such profits of any such property as is described in **NOTE (a)** and in **NOTE (b)**, the Court may either of its own motion or on the application of any party to the suit issue a commission to any proper person, directing him to make such local or other investigation as may be necessary, and to report thereon to the Court, and the decision of the Court as to market-value or annual net profits shall be final. If in the result of any such investigation, the Court shall find that the market-value or net profits has or have been erroneously estimated for the purpose of computing the stamp-duty, the Court shall either (as the case may be) refund the excess paid as such duty, or require the plaintiff to pay so much additional stamp duty as would have been payable had the said market-value or net profits been correctly estimated, and in such case the suit shall be stayed until the additional duty shall have been paid.

A Stamp of one-fourth the value prescribed in the foregoing scale.

Section 180 of the Code of Civil Procedure shall be construed as if the words "the market-value of any property in suit or" were inserted after the word "ascertaining," and as if the words "or annual net profits" were inserted after the word "damages."

(c). In suits for mesne profits or for immovable property and mesne profits, if the profits decreed are in excess of the profits claimed, the decree shall not be executed until the difference between the stamp duty actually paid and the stamp duty which would have been payable had the suit comprised the whole of the profits so decreed, shall have been paid to the proper officer. Such difference shall be calculated by the Court according to the rules above mentioned, and shall be costs in the suit.

(d). If an appeal or plaint, which shall have been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure, shall be ordered to be received, or if a suit shall be remanded in appeal on any of the grounds mentioned in Section 351 of the same Code, for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate, authorizing him to receive back from the Collector the full amount of stamp duty paid on the petition of appeal. Provided that, if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much duty as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

(e). When any appeal shall be presented to a Civil Court, not against the whole of a decision, but only against so much thereof as relates to a part or parts of the subject-matter of the suit, and, on the hearing of such appeal, the respondent shall take, under Section 348 of the Code of Civil Procedure, an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional stamp duty which would have been payable had the appeal comprised the part of the decision so objected to. Such additional stamp duty shall be calculated by the Court according to the rules abovementioned, and shall be costs in the suit.

GENERAL RULE.—If the subject-matter of any plaint, written statement, petition, or copy of a decree or order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule, one or more additional pieces of paper may be used bearing a Stamp of the value required for petitions. This Rule does not apply to copies of Judgments; and additional pieces of paper required for such copies need not be stamped.

7. When the first or only examination of a person who complains of the offence of wrongful confinement, or of any offence other than an offence for which police officers may arrest without a warrant, as specified in the third column of the Schedule annexed to the Code of Criminal Procedure, and who has not already presented a petition stamped as required by Article 16 of Section 6 of this Act, shall be reduced to writing under the provisions of the Code of Criminal Procedure, such examination shall be written upon stamp-paper of the value

Ruppes. Annas.

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of one rupee, to be supplied by the complainant, unless the Court shall think fit to write such examination upon plain paper.

8. Sections 1, 5, 6, and 7 of this Act shall be read with and taken as part of the said Act No. X. of 1862: provided that nothing contained in these Sections shall have a retrospective operation.

9. Nothing in this Act shall affect Act No. XVIII. of 1865 (to amend Act No. X. of 1862) or any order passed thereunder, and nothing in this Act shall affect the stamps or fees leviable under the Indian Succession Act, 1865, the Parsee Marriage and Divorce Act, 1865, the Native Converts' Marriage Dissolution Act, 1866, nor any other stamp or fee leviable on any application, bond, certificate, copy, petition, power, or translation not hereinbefore expressly provided for.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 22nd March 1867, and is hereby promulgated for general information:—

Act No. XXVII. of 1867.

An Act to empower Deputy Commissioners in the Central Provinces, the Panjáb, Oudh, and the Jhānsi Division to distribute the business in subordinate Courts.

Whereas it is expedient to enable Deputy Commissioners in the Central Provinces, the Panjáb, Oudh, and the Jhānsi Division to direct the business in the Courts subordinate to them, respectively, to be distributed among such Courts in such way as the said Deputy Commissioners shall respectively think fit; It is hereby enacted as follows:—

1. Notwithstanding anything contained in Act No. VIII. of 1859 (for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter), Act No. XIV. of 1865 (to define the jurisdiction of the Courts of Civil Judicature in the Central Provinces), Act No. XIX. of 1865 (to define the jurisdiction of the Courts of Judicature of the Panjáb and its dependencies), or Act No. XVIII. of 1867 (to define the jurisdiction of the Courts of Civil Judicature in the Jhānsi Division), every Deputy Commissioner in Oudh, the Central Provinces, the Panjáb and its dependencies, and the Jhānsi Division, may direct the business in the Courts subordinate to him, whether or not they hold their sittings in the same place, to be distributed among such Courts in such way as he shall think fit.

Nothing in Act to apply to Small Cause Courts.

3. This Act shall in the Central Provinces be read with and taken as part of the said Act No. XIV. of 1865; in the Panjáb and its dependencies as part of the said

2. Nothing in this Act shall apply to Courts of Small Causes.

2. Nothing in this Act shall apply to Courts of Small Causes.

Act No. XIX. of 1865, and in the Jhānsi Division as part of the said Act No. XVIII. of 1867.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 22nd March 1867, and is hereby promulgated for general information:—

Act No. XXVIII. of 1867.

An Act to remove doubts as to the legality of certain sentences passed by tribunals, called Petty Sessions Courts, in the North-Western Provinces.

Whereas certain Magistrates in the North-Western Provinces of the Presidency of Fort William in Bengal have been used to sit together in certain places in the said Provinces as a Court of Petty Sessions and to pass sentences, in that capacity: And whereas doubts have been raised as to the legality of such proceedings and sentences, and it is expedient to remove such doubts; It is hereby enacted as follows:—

1. When two or more persons authorized to exercise all or any of the powers of a Magistrate sit together for the despatch of business in any place in the said Provinces, any summons, warrant or process, or other proceeding, and any order, judgment, finding or sentence, signed by any two or more of them, shall be as valid to all intents and purposes as if it were solely signed, when the powers of one or more of them are higher than the powers of the others or other of them, by such one of them as has, or by one of such of them as have, been invested under Section 23 of the Code of Criminal Procedure with the highest of such powers, or, when their powers are equal, by any one of them.

2. All sentences heretofore passed by any Magistrates sitting together in any such place as aforesaid, shall be deemed to be as valid as if this Act had then been passed.

3. It shall be lawful for the High Court of Judicature for the said Provinces to frame rules consistent with this Act and with the Code of Criminal Procedure, for the conduct of business transacted by Magistrates sitting together in manner aforesaid, and from time to time to repeal, alter and add to such rules. All such rules, and all repeals and alterations thereof, and additions thereto, shall be published in the local Gazette.

4. It shall be lawful for any Local Government, other than the Government of the North-Western Provinces, to extend, *mutatis mutandis*, the provisions of this Act to all or any part of the territories under its government.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1867, and is hereby promulgated for general information :—

Act No. XXII. of 1867.

An Act for the regulation of Public Saráis and Puraos.

Whereas it is expedient to provide for the regulation of public Saráis and Puraos; It is hereby enacted as follows :—

Preamble.

1. Regulation XIV.

Repeal of Bengal Regulation XIV. of 1807, Section 11, Clause 5.

of 1807 of the Government of the Presidency of Fort William in Bengal, Section 11, Clause 5, is hereby repealed so far as it applies to public Saráis in the territories to which this Act may from time to time apply.

2. In this Act—unless there be something repugnant in the subject or context—

“Sarái” means any building used for the shelter and accommodation of

“Sarái.”

travellers, and includes, in any case in which only part of a building is used as a Sarái, the part so used of such building. It also includes a Puraó so far as the provisions of this Act are applicable thereto :

“Keeper of a Sarái” includes the owner and any person having or

“Keeper of a Sarái.” acting in the care or management thereof :

“Magistrate of the District” means the chief officer charged with the executive administration of a district in criminal

matters, whatever may be his designation :

Words in the singular include the plural, and *vice versa*; and in any

Number.

place in which this Act shall operate “Local Government” shall mean the person administering Ex-

“Local Government.” ecutive Government in such place, and shall include a Chief Commissioner and the Commissioner in Sind.

3. Within six months after this Act shall come into operation, the

Notice of this Act to be given to keepers of Saráis.

Magistrate of the District in which any Sarái to which this Act shall apply may be situate shall, and from time to time thereafter such Magistrate may, give to the keeper of every such Sarái notice in writing of this Act, by leaving such notice for the keeper at the Sarái; and shall by such notice require the keeper to register the Sarái as by this Act provided. Such notice may be in the form in the Schedule to this Act annexed, or to the like effect.

4. The Magistrate of the District shall keep a

Registers of Saráis to be kept.

register in which shall be entered by such Magistrate or such other person as he shall appoint in this behalf, the names and residences of the keepers of all Saráis within his jurisdiction, and the situation of every such Sarái. No charge shall be made for making any such entry.

5. After one month after the giving of such notice to register as by

this Act provided, the keeper of any Sarái or any other person shall

not receive any lodger, or allow any person, cattle, sheep, elephant, camel, or other animal, or any

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vehicle to halt or be placed in such Sarái until the same and the name and residence of the keeper thereof shall have been registered as by this Act provided.

6. The Magistrate of the District may, if he

shall think fit, refuse to register as the keeper of a Sarái a person who does not produce a certificate of character, in such form and signed by such persons as the Local Government shall from time to time direct.

Duties of keepers of Saráis.

7. The keeper of a Sarái shall be bound—

(1). When any person in such Sarái is ill of any infectious or contagious disease, or dies of such disease, to give immediate notice thereof to the nearest police station :

(2). At all times when required by any Magistrate or any other person duly authorized by the Magistrate of any District in this behalf, to give him free access to the Sarái and allow him to inspect the same or any part thereof :

(3). To thoroughly cleanse the rooms and verandahs, and drains of the Sarái, and the wells, tanks, or other sources from which water is obtained for the persons or animals using it, to the satisfaction of and so often as shall be required by the Magistrate of the District, or such persons as he shall appoint in this behalf :

(4). To remove all noxious vegetation on or near the Sarái, and all trees and branches of trees capable of affording to thieves means of entering or leaving the Sarái :

(5). To keep the gates, walls, fences, roofs, and drains of the Sarái in repair : and

(6). To provide such number of watchmen as may, in the opinion of the Magistrate of the District, subject to such rules as the Local Government may prescribe in this behalf, be necessary for the safety and protection of persons and animals or vehicles lodging in, halting at, or placed in the Sarái :

(7). To exhibit a list of charges for the use of the Sarái at such place and in such form and languages as the Magistrate of the District shall from time to time direct.

8. The keeper of a Sarái shall from time to time, if required so to do

Power to order reports from keepers of Saráis.

by any order of the Magistrate of the District served upon him, report, either orally or in writing as may be directed by the Magistrate, to such Magistrate or to such person as the Magistrate shall appoint, every person who resorted to such Sarái during the preceding day or night. If written reports are required for any space of time exceeding a single day or night, schedules shall be furnished by the Magistrate of the District to the keeper. The keeper shall from time to time fill up the said schedules with the information so required, and transmit them to the said Magistrate, in such manner and at such intervals as may from time to time be ordered by him.

9. If any Sarái, by reason of abandonment

or of disputed ownership, shall remain untenanted, and thereby become a resort of idle and disorderly

persons, or become in a filthy or unwholesome state, or be complained of by any two or more of the neighbours as a nuisance, the Magistrate of the District, after due inquiry, may cause notice in

writing to be given to the owner, or to the person claiming to be the owner, if he be known and resident within the district, and may also cause such notice to be put on some conspicuous part of the Sarái, requiring the persons concerned therein, whoever they may be, to secure, enclose, clean, or clear the same; and if such requisition shall not be complied with within eight days, the Magistrate of the District may cause the necessary work to be executed, and all expenses thereby incurred shall be paid by the owner of the Sarái, and shall be recoverable like penalties under this Act, or, in case of abandonment or disputed ownership of the Sarái by the sale of any material found therein.

10. If a Sarái or any part thereof be deemed by the Magistrate of the District to be in a ruinous state, or likely to fall, or

in any way dangerous to the persons or animals lodging in or halting at the Sarái, he shall give notice in writing to the keeper of the Sarái, requiring him forthwith to take down, repair, or secure (as the case may be) the Sarái or such part thereof as the case may require. If the keeper do not begin to take down, repair, or secure the Sarái, or such part as aforesaid, within three days after such notice, and complete such work with due diligence, the Magistrate shall cause all or so much of the Sarái as he shall think necessary to be taken down, repaired, or otherwise secured. All the expenses so incurred by the Magistrate shall be paid by the keeper of the Sarái, and shall be recoverable from him as hereinafter mentioned.

11. If any such Sarái or any part thereof be taken down by virtue of the powers aforesaid, the Magistrate of the District may sell the materials thereof, or so much of the same as shall be taken down, under the provisions of the last preceding Section, and apply the proceeds of such sale in payment of the expenses incurred, and shall restore the overplus (if any) arising from such sale to the owner of such Sarái, on demand, and may recover the deficiency (if any) as if the amount thereof were a penalty under this Act.

12. Whoever, being the keeper of any Sarái, suffers the same to be in a filthy and unwholesome state, or overgrown with vegetation, or after the

expiration of two days from the time of his receiving notice in writing from the Magistrate of the District to cleanse or clear the same, or after he shall have been convicted of suffering the same to be in such state or so overgrown as aforesaid, shall allow the same to continue in such state, or so overgrown, shall be liable to the penalties provided in Section 14 of this Act. Provided that the Magistrate of the District may, in lieu of enforcing such

daily penalty, enter on and cleanse or clear the said Sarái, and the expense incurred by the Magistrate in respect thereof shall be paid to him by the keeper, and shall be recoverable as by this Act provided in the case of penalties.

13. The Local Government may from time to time make regulations for the better attainment of the objects of this Act, provided that such rules be not inconsistent with this Act or with any other law for the time being in force, and may from time to time repeal, alter, and add to the same.

All regulations made under this Act, and all repeals thereof and alterations and additions thereto, shall be published in the local official *Gazette*.

14. If the keeper of a Sarái offend against any of the provisions of this Act or any of the regulations made in pursuance of this Act, he shall for every such offence be liable on conviction before any Magistrate to a penalty not exceeding twenty rupees, and to a further penalty not exceeding one rupee a day for every day during which the offence continues: Provided always, that this Act shall not exempt any person from any penalty or other liability to which he may be subject irrespective of this Act. All penalties imposed under this Act may be recovered in the same manner as fines may be recovered under Section 61 of the Code of Criminal Procedure.

15. Where a keeper of a Sarái is convicted of a third offence under this Act, he shall not afterwards act as keeper of a Sarái without the license in writing of the Magistrate of the District, who may either withhold such license or grant the same on such terms and conditions as he may think fit.

16. No part of this Act, except Section 8, shall apply to any Sarái which may be under the direct management of the Local Government or of any Municipal Committee.

17. This Act shall in the first instance extend only to the territories under the Government of the Lieutenant Governor of the North-West Provinces of the Presidency of Fort William in Bengal. But it shall be lawful for the Local Government, by notification in the local *Gazette*, to extend this

Act, *mutatis mutandis*, to any other part of the territories which are or may be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*), except the Towns of Calcutta, Madras, and Bombay, and the Settlement of Prince of Wales' Island, Singapore, and Malacca.

18. This Act may be called "The Saráis' Act, 1867."

SCHEDULE.

FORM OF NOTICE.

Take notice that on the _____ day of _____ 1867, an Act called "The Saráis' Act, 1867," was passed, and that before the _____ day of _____ you, being the keeper of a Sarái [or Purao] within [here state the District over which the jurisdiction of the Magistrate giving the notice extends] must have your Sarái [or Purao] registered, and that the register is to be kept at [here state where the register is to be kept], and that if you do not have your Sarái [or Purao] so registered, you will be liable to a penalty not exceeding twenty rupees, and to a further penalty not exceeding one rupee a day for every day during which the offence continues, and that on your applying to [here give the name and address of the person to keep the register] he will register your Sarái [or Purao] free of all charge to you.

Dated the _____ day of _____ 18 _____

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 6th March 1867, and is hereby promulgated for general information:—

ACT No. XVII. of 1867.

An Act to amend the Law relating to Customs Duties.

Whereas it is expedient to amend the Law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

1. This Act may be called "The Indian Customs Duties' Act, 1867."

2. In lieu of the Customs duties authorized to be charged by any Act now in force, there shall be levied and collected, in

Duties specified in Schedules to be levied. every port in the territories which are or may be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*), other than the Settlement of Prince of Wales' Island, Singapore, and

Malacca, the duties specified in the two Schedules annexed to this Act: and all articles, other than those specified in the said Schedules respectively, shall be duty-free: Provided that nothing herein contained shall be taken to alter the existing duties upon Salt and Opium, or to affect the provisions of Act No. VI. of 1848.

3. Section 179 of the Consolidated Customs Act is hereby repealed; and Section 27 of the same Act shall be construed as if for the words

"for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted; (that is to say), "for which a specific value is not fixed by the Indian Customs Duties' Act, 1867;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

4. Nothing contained in this Act shall be deemed to alter the law relating to duties on Customs in force in the said Settlement.

Act not to alter Customs law in the Straits.

SCHEDULE A.

IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c.	Ad valorem	Seven and a half per cent.
2	ARMS, AMMUNITION, AND MILITARY STORES—		
	Gunpowder, common	0 5 per lb.	Seven and a half per cent., except as regards Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service, which are free.
	" Sporting	1 0 "	
	Fire Arms and parts of ditto	Ad valorem.	
	All other sort, including Military Accoutrements, Uniforms, &c.	Ad valorem.	
3	BLACKING—		
	Quarts	5 0 per doz.	
	Small	2 8 "	Seven and a half per cent.
	In Tins	0 3 per lb.	
4	CABINET WARE.	Ad valorem	Seven and a half per cent.
5	CANDLES, WAX, COMPOSITION, AND OTHER KINDS—		
	Candles, Wax	1 0 per lb.	
	" Paraffine	0 8 "	Seven and a half per cent.
	" Spermaceti	0 8 "	
	" Composition and other sorts.	0 6 "	
6	CARPETS AND CARPETING—		
	Single Carpets	Ad valorem	
	Carpeting in rolls	Ad valorem	Five per cent.
7	CARRIAGES	Ad valorem	Seven and a half per cent.
8	CHEMICALS	Ad valorem	Seven and a half per cent.
9	CHINA AND JAPAN WARE, OTHER THAN LACQUERED WARE WHICH IS FREE	Ad valorem	Seven and a half per cent.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
10	CLOCKS, WATCHES, AND OTHER TIMEKEEPERS	Ad valorem	Seven and a half per cent.
11	COACH-BUILDER'S MATERIALS	Ad valorem	Seven and a half per cent.
12	COFFEE— Persian Gulf and Red Sea .. Other places ..	Rs. A. 30 0 per cwt. 20 0 „	} Seven and a half per cent.
13	CORKS ..	1 8 per gross	
14	COTTON— Thread— Sewing Thread, white and colored .. „ In reels or on cards not exceeding one hundred yards* .. „ Goa and Country ..	0 12 per lb. 2 8 per gross, reel... 30 0 per cwt.	} Seven and a half per cent.
	Twist— Mule, under No. 15 .. Nos. 16 to 24 .. 25 to 32 .. 33 to 42 .. 43 to 52 .. 53 to 60 .. 70 .. 80 .. 90 .. 100 .. 110 to 150 .. 160 to 200 ..	0 7 per lb. 0 11 „ 0 12 „ 0 13 „ 0 14 „ 1 1 „ 1 2 „ 1 3 „ 1 4 „ 1 5 „ 1 10 „ 1 14 „	} Three and a half per cent.
	Twist— Water, Nos. 20 .. 30 .. 40 .. 50 .. Above 50 ..	0 12 per lb. 0 13 „ 0 15 „ 1 1 „ 1 4 „	
	Turkey Red Twist, all kinds* .. Twist, Orange Red and other Colors* ..	1 6 per lb. 1 2 „	} Three and a half per cent. * Duty to be charged on the Grey weight of the Colored Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Piece Goods— Grey— Shirtings, Madapollams, and Printers .. Long Cloths, Jeans, Domestics, Sheetings, Drills, and T Cloth .. Other sorts ..	0 13 per lb. 0 11 „ Ad valorem.	
	Cotton Rope ..	25 0 per cwt.	} Five per cent.
	Cotton Goods—other kinds ..	Ad valorem.	
15	DRUGS AND MEDICINES— Acid, Sulphuric .. Alkali, Country (Sajee Khar) .. Aloes, black ..	0 3 per lb. 2 0 per cwt. 10 0 „	} Seven and a half per cent.

* Exceeding this length to be charged in proportion.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
DRUGS AND MEDICINES—continued.		Rs. A.	
	Aloes Socotra	25 0 per cwt.	} Seven and a half per cent.
	Alum	3 8 "	
	Arsenic	25 0 "	
	" China, Munseel	8 0 "	
	Assafœtida (Hing)	55 0 "	
	" Coarse (Hingra)	10 0 "	
	Brimstone, Flour	7 0 "	
	" Roll	6 0 "	
	" Rough	4 8 "	
	Camphor, Bhimsing (Barras)	50 0 per lb.	
	" refined cake	65 0 per cwt.	
	" crude in powder	50 0 "	
	Cassia Ligna	38 0 "	
	Coova, red	Ad valorem.	
	Copperas, green	2 8 per cwt.	
	Quinine	50 0 per lb.	
	Salamoniac	22 0 per cwt.	
	Salep	60 0 "	
	Senna Leaves	6 0 "	
	All other sorts	Ad valorem.	
16	DYEING AND COLOURING MATERIALS—		
	Cochineal	1 12 per lb.	} Seven and a half per cent.
	Gallnuts, Country, Myrabolam	3 0 per cwt.	
	" Persian	35 0 "	
	Gamboge Wood	20 0 "	
	Madder or Munjct	10 0 "	
	Orchilla Weed	8 0 "	
	Saffron, Europe	16 0 per lb.	
	" Meadow, Soorunjun	10 0 per cwt.	
	" Persian	12 0 per lb.	
	" in cakes or lumps	5 0 "	
	Sapan Wood and Root	3 8 per cwt.	
	All other sorts	Ad valorem.	
17	FELT—		
	Sheathing, 40 × 32 inches	0 4 per piece.	} Seven and a half per cent.
	In rolls or in lengths	0 4 per yard.	
	All other sorts	Ad valorem.	
18	FIREWORKS—		
	China	30 0 per box of 133½ lbs.	} Seven and a half per cent.
	Other sorts	Ad valorem.	
19	FLAX, MANUFACTURES OF—		
	Piece Goods	Ad valorem	Five per cent.
	Other sorts	Ad valorem	Seven and a half per cent.
20	FRUITS AND VEGETABLES—		
	Almonds, without shell	25 0 per cwt.	} Seven and a half per cent.
	" with shell	10 0 "	
	Cajoo kernals	10 0 "	
	Cocoanuts	30 0 per thousand.	
	" kernel (Copra)	9 8 per cwt.	
	Currants, Europe	35 0 "	
	" Persian	12 0 "	
	Dates, dry, in bags	4 0 "	
	" wet, in bags	3 0 "	
	" in pots	6 0 "	
	Figs, Europe	42 0 "	
	" Persian, dried	6 0 "	
	Garlic	4 0 "	
	Pistachio Nuts	14 0 "	

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	FRUITS AND VEGETABLES—continued.	Rs. A.	
	Prunes, Bussorah	12 0 per cwt.	} Seven and a half per cent.
	Raisins—black, Persian Gulf, Red Sea, and Khismis	12 0 "	
	" Monocka, Persian Gulf, and Red Sea	7 0 "	
	" Other sorts	Ad valorem.	
	Walnuts, Akroot	5 0 per cwt.	
	Mangoes, dried	Ad valorem.	
	Prunes, Europe	Ad valorem.	
	Other sorts, except Bidmiskh and Buzar-buttoo Nuts which are free	Ad valorem.	
21	GLASS AND GLASSWARE—		
	Bangles, glass, China, gilt	10 0 per 100 pairs.	} Seven and a half per cent.
	" " not gilt	5 0 per 100 pairs.	
	Beads—China	30 0 per cwt.	
	" Common	28 0 "	
	" Ruby of all sizes	0 12 per lb.	
	" Seed	0 10 "	
	" Small, scarlet and red	0 10 "	
	" Coral (false) Moorzun	0 8 per corge of 2,000 beads.	
	Glass—Broken	5 0 per cwt.	
	" China, of all colors	40 0 per 133 lbs.	
	" Crown, colored	40 0 per 100 feet.	
	" " of sizes	6 0 per 100 feet.	
	" Plate, not silvered	0 10 per foot.	
	Pearls, false Bajeria	5 0 per lakh.	
	" Boria	1 0 per thousand.	
	" Jouria	8 0 per lakh.	
	" Nathia	0 6 per thousand.	
	" Tachea	0 12 "	
	" Wattanah	10 0 per lakh.	
	Glassware of all other sorts, except bottles which are fee.	Ad valorem.	
22	GOLD LEAF, Europe	4 0 per hundred leaves.	Seven and a half per cent.
23	GRASS AND OTHER CLOTH OF CHINA MANUFACTURE	Ad valorem	Five per cent.
24	GUMS—		
	Gum, Ammoniac	10 0 per cwt.	} Seven and a half per cent.
	" Arabic	16 0 "	
	" Bdellium, common gum	5 0 "	
	" Benjamin	33 0 "	
	" Bysabule, coarse Myrrh	12 0 "	
	" Copal	65 0 "	
	" Frankincense or Olibanum	9 0 "	
	" Gambier (or Kino)	8 0 "	
	" Myrrh	24 0 "	
	" Persian (false)	3 0 "	
	" Rosin	8 0 "	
	All other sorts	Ad valorem.	
25	GROCERIES NOT OTHERWISE DESCRIBED	Ad valorem	Seven and a half per cent.
26	HIDES AND SKINS—		
	Border Hides, prepared	30 0 each.	} Seven and a half per cent.
	Buffalo Hides, Country, Tanned	80 0 per score.	
	Calf Skins	40 0 per dozen.	
	Chamois Skins	6 0 "	
	Cow Hides, Country, Tanned	60 0 per score.	
	Rhinoceros Leather	40 0 per cwt.	
	Other sorts	Ad valorem.	

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
27	HORNS—	Rs. A.	
	Buffalo	11 0 per cwt.	} Seven and a half per cent.
	Stag or Deer	12 0 „	
	Manufactures of	Ad valorem.	
28	INSTRUMENTS, Musical.	Ad valorem	Seven and a half per cent.
29	IVORY AND IVORY-WARE—		
	Elephants' Grinders	16 0 per cwt.	} Seven and a half per cent.
	Tusks above 20 lbs.. .. .	300 0 „	
	Tusks 10 lbs. and not exceeding 20 lbs. .. .	225 0 „	
	Tusks under 10 lbs.. .. .	125 0 „	
	Sea Cow or Moyo Teeth, 3 lbs. and upwards. .. .	225 0 „	
	Sea Cow or Moyo Teeth, under 3 lbs. .. .	75 0 „	
	Ivory, Manufactures of	Ad valorem.	
30	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain	1 6 per tolah.	} Seven and a half per cent.
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls which are free .. .	Ad valorem.	
31	JUTE, MANUFACTURES OF	Ad valorem	Seven and a half per cent.
32	LAC—		
	Stick	16 0 per cwt.	} Seven and a half per cent.
	Shell	28 0 „	
	All other sorts	Ad valorem.	
33	LEATHER AND MANUFACTURES OF—		
	Leather	} Ad valorem	} Seven and a half per cent.
	Boots and Shoes.. .. .		
	Harness and Saddlery		
	Other sorts		
34	LIQUOR—		
	Ale, Beer, and Porter	} One anna per Imperial Gallon.	} Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof.
	Cider and other fermented Liquors .. .		
	Spirits		
			Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage, and incapable of being converted to that purpose. And the Officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines, and Liqueurs		1-8 per Impl. Gal., or 6 Qt. Bottles.
	All other sorts		1-0 per ditto.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
35	MARBLE, WROUGHT, OTHER THAN STATUARY	Ad valorem.	Seven and a half per cent.
36	MATS, FLOOR MATTING, CHINA, OF ALL SORTS	50 0 per hundred	Seven and a half per cent.
37	METALS, UNWROUGHT, WROUGHT, AND MANUFACTURES OF—		
	Brass Beads, Googree, China	0 12 per thousand.	
	„ Old.	35 0 per cwt.	
	„ Sheets, rolls, very thin.	80 0 „	
	Copper, Australian	48 0 „	
	„ Bolt	50 0 „	
	„ Brazier's	50 0 „	
	„ China Cash	30 0 „	
	„ Japan	48 0 „	
	„ Nails and Composition Nails	45 0 „	Seven and a half per cent.
	„ Old	40 0 „	
	„ Pigs and Slabs, foreign	45 0 „	
	„ Sheet, Sheathing, and Plate	50 0 „	
	„ Tiles, Ingots, Cakes, and Bricks	47 0 „	
	„ China White Copper-ware	1 4 per lb.	
	„ Foil Dauk-pana, Chinan	3 0 per book of 100 leaves.	
	„ „ „ Europe	4 0 „	
	Iron, Beams	Ad valorem.	
	„ Flat, Square and Bolt, including		
	„ „ Scotch	85 0 per ton.	
	„ Hoop, Plate and Sheet	115 0 „	
	„ Nails	10 0 per cwt.	
	„ Nail Rod	95 0 per ton.	One per cent.
	„ Old	2 8 per cwt.	
	„ Pig	40 0 per ton.	
	„ Rod, round, British, under half inch diameter	110 0 per ton.	
	„ Swedish, Flat and Square	140 0 „	
	„ Rice Bowls	3 4 per set of 10.	
	„ „	1 10 per set of 6.	Seven and a half per cent.
	„ Rivets	11 0 per cwt.	
	Other sorts, except Anchors, Cables, and		
	and Kentledge; which are free	Ad valorem.	
	„ Lametta, Double reels	4 8 per score.	
	„ „ Single reels	2 4 „	
	Lead, Pig	10 0 per cwt.	
	„ Pipes	13 8 „	
	„ „ tinned	16 0 „	
	„ „ Sheets (other than thin Sheets for		
	Tea Canisters which are free)	12 0 „	
	Ore Galena	13 0 „	
	Mock Gold Leaf	5 0 per 20 books.	
	Orsidus or Brass Leaves, foreign, Europe.	1 4 per lb.	
	„ „ China	0 12 „	
	Patent or Yellow Metals, Sheathing, and		
	„ Sheets	42 0 per cwt.	Seven and a half per cent.
	„ Ditto ditto Old	32 0 „	
	Quicksilver	1 0 per lb.	
	Shot, Bird	15 0 per cwt.	
	Spelter Nails	17 8 „	
	„ „ Plate and other shapes	11 0 „	
	„ „ Sheet or Zinc Sheathing	15 0 „	
	Steel, blistered	9 0 „	
	„ „ British	9 0 „	
	„ „ Cast	25 0 „	
	„ „ Spring	10 0 „	
	„ „ Swedish	10 0 „	
	Tin Block	45 0 „	
	„ „ Plates, large size, box not exceeding		
	170 lbs. and 100 plates and <i>pro rata</i>	24 0 „	

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.—continued.	Rs. A.	
	Tin Plates, small size, not exceeding one cwt. and 225 plates and <i>pro rata</i>	14 0 ..	} Seven and a half per cent.
	Wire, Brass ..	0 8 per lb...	
	„ common Iron, Nos. 1 to 40 ..	9 8 per cwt. ..	
	„ Copper ..	0 10 per lb...	
	Other sorts, including Hardware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ..	Ad valorem ..	
38	NAVAL STORES—		
	Cables, coir, tarred ..	10 0 per cwt. ..	} Seven and a half per cent.
	Canvas, Country, Cotton ..	50 0 ..	
	„ Europe Sail, not exceeding 40 yards ..	15 0 per bolt. ..	} Five per cent.
	Coir Rope, Maldiva and Laccadive ..	10 0 per cwt. ..	
	„ Yarn of all kinds ..	9 0 ..	
	Cordage, Hemp, Europe ..	18 0 ..	
	„ Manilla ..	20 0 ..	
	Dammer ..	5 0 ..	
	Pitch, American and Europe ..	13 0 { per barrel not exceeding 3 cwt. ..	} Seven and a half per cent.
	„ Coal ..	4 8 ..	
	Tar, American ..	13 0 ..	
	„ Coal ..	6 8 ..	
	„ Swedish and Archangel ..	14 0 ..	
	Twine, Europe, Sail ..	0 8 per lb. ..	
	All other sorts, except Oakum, which is free ..	Ad valorem ..	
39	OILS—		
	Cardamon ..	10 0 per lb. ..	
	Cassia ..	4 0 ..	
	Castor, cold drawn ..	4 8 per doz. pints. ..	
	Cinnamon, Ceylon ..	10 0 per lb. ..	
	Cocanut ..	20 0 per cwt. ..	
	Earth ..	10 0 per cwt. ..	
	Grass ..	2 0 per lb. ..	
	Jingelea or Teel ..	20 0 per cwt. ..	
	Kerosene ..	1 12 per Impl. Gal. ..	
	Linseed, Country ..	18 0 per cwt. ..	} Seven and a half per cent.
	„ Europe ..	2 4 per Impl. Gal. ..	
	Naptha ..	30 0 per cwt. ..	
	Otto, of sorts ..	20 0 per ounce. ..	
	Sandalwood ..	8 0 per lb. ..	
	Sorrel ..	20 0 per cwt. ..	
	Turpentine ..	2 0 per Impl. Gal. ..	
	Whale and Fish ..	15 0 per cwt. ..	
	Wood ..	15 0 ..	
	All other sorts, except Cocum and Slat ..	Ad valorem ..	
40	OIL AND FLOOR CLOTH	Ad valorem ..	Five per cent.
41	PAINTS, COLORS, AND PAINTER'S MATERIALS—		
	Ochre, all Colors ..	3 0 per cwt. ..	} Seven and a half per cent.
	Paints of sorts ..	12 0 ..	
	Prussian Blue, China ..	0 8 per lb. ..	
	„ „ Europe ..	1 8 ..	
	Red Lead ..	14 0 per cwt. ..	
	Turpentine ..	2 0 per Impl. Gal. ..	
	Vermillion, Canton ..	85 0 per box of 90 bundles ..	
	„ Macao ..	30 0 ..	
	White Lead ..	12 0 per cwt. ..	
	All other sorts, including Brushes ..	Ad valorem ..	

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
42	PERFUMERY—		
	Atary, Persian	15 0 per cwt.	} Seven and a half per cent.
	Rose flowers, dried	10 0 "	
	Rosewater	1 12 per Imp. Gal.	
	All other sorts	Ad valorem.	
	PHOTOGRAPHIC APPARATUS AND MATERIALS.	Ad valorem	Seven and a half per cent.
44	PIECE GOODS, NOT OTHERWISE DESCRIBED.	Ad valorem	Five per cent.
45	PORCELAIN AND EARTHENWARE	Ad valorem	Seven and a half per cent.
46	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ..	0 9 per lb. [cwt.]	}
	Beef	60 0 per tierce of 3	
		40 0 per brl. of 2 cwt.	
	Cheese	0 10 per lb.	
	Chocolate	0 8 "	
	Cocoa, prepared	0 8 "	
	Fish Maws.	50 0 per cwt.	
	" Sozille and Singally, small. ..	6 0 "	
	Flour	25 0 per barrel or	
		sack of 200 lbs.	
	Ghee	36 0 per cwt.	
	Hams	0 8 per lb.	
	Pork	50 0 per tierce of	} Seven and a half per cent.
		3 cwt. and	
		34 0 per barrel of	
		2 cwt.	
	Sago	7 0 per cwt.	
	Shark fins	20 0 "	
	Tongues, salted	10 0 per keg of six.	
	Vinegar in bottles or in wood, Europe ..	1 8 per Imp. Gal.	
	" " " Persian ..	0 12 "	
	" " " Country ..	0 6 "	
	All other sorts, except Biche de mer,		
	Butter, and Salted Fish, which are free.	Ad valorem	
47	RAILWAY MATERIALS—		
	Of Iron	Ad valorem	One per cent.
	Other sorts	Ad valorem	Seven and a half per cent.
48	RATTANS AND CANES—		
	Canes, Malacca	1 0 per dozen.	} Seven and a half per cent.
	Rattans	7 0 per cwt.	
	All other sorts	Ad valorem.	
49	SEEDS—		
	Anchuchuck	10 0 per cwt.	}
	Anise, Europe	28 0 "	
	Assalia	7 0 "	
	Cajoo	3 0 "	
	Castor	4 8 "	
	Cummin	12 0 "	
	" black	5 0 "	
	Esubgool	5 0 "	
	Linseed	5 0 "	
	Methree	5 0 "	} Seven and a half per cent.
	Mustard	4 8 "	
	Quince Seed or Badana	50 0 "	
	Rape or Sursee	4 8 "	
	Sawjeerah	25 0 "	
	Tookmeria	7 0 "	
	All other sorts, excepting Seeds imported		
	by any Public Society for gratuitous		
	distribution which are free	Ad valorem.	

IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
50	SHAWLS	Ad valorem.	Five per cent.
51	SHELLS—		
	Chunks, "large shells," for Cameos ..	10 0 per hundred.	} Seven and a half per cent.
	" White, live.	6 0 "	
	" " dead	3 0 "	
	Cowdas, Mozambique and Zanzibar ..	3 0 "	
	" from other places	0 8 "	
	Cowries—		
	Bazaar, common	4 0 per cwt.	
	Maldiv	16 0 "	
	Sunkley	40 0 "	
	Yellow, superior quality	8 0 "	
	Mother o' Pearl	8 0 "	} Five per cent.
	Tortoise Shell	6 0 per lb.	
	" Nuck	1 0 "	
	Nuckla and other sorts	Ad valorem.	
52	SILK—		
	Floss	8 0 per lb.	} Seven and a half per cent.
	Raw, Charon and Cochin-China .. .	4 0 "	
	" Mathow	1 12 "	
	" other kinds of China	7 0 "	
	" Persian	5 0 "	
	" Punjum and Cutchra	1 12 "	
	" Siam	4 0 "	
	Sewing Thread, China	8 0 "	} Five per cent.
	Other sorts	Ad valorem.	
	Silk Piece Goods of sorts	Ad valorem.	
53	SOAP	Ad valorem	Seven and a half per cent.
54	SPICES—		
	Aloe wood	3 0 per lb.	} Seven and a half per cent.
	Aniseed Star	40 0 per cwt.	
	Betelnut, white, Sheverdhun	18 0 "	
	" all other kinds	7 0 "	
	" in husk	2 0 per thousand.	
	Cassia Buds, Nagkessur, China .. .	0 8 per lb.	
	Chillies, dried	8 0 per cwt.	
	Cloves	12 0 "	
	" in Seeds, Nurlavung	8 0 "	
	Mace	0 9 per lb.	
	" false	10 0 per cwt.	
	Nutmegs	0 10 per lb.	
	" in shell	0 6 "	
	" wild	12 0 per cwt.	
	Pepper, black and long	15 0 "	
	" white	25 0 "	
	All other kinds	Ad valorem.	
55	STATIONERY OTHER THAN PAPER .. .	Ad valorem.	Seven and a half per cent.
56	SUGAR AND SUGAR CANDY—		
	Sugar Candy, China	20 0 per cwt.	} Seven and a half per cent.
	" Loaf	23 0 "	
	" Soft	12 0 "	
	All other sorts of Saccharine produce ..	Ad valorem.	
57	TALLOW AND GREASE	20 0 per cwt.	Seven and a half per cent.
58	TEA	1 0 per lb.	Seven and a half per cent.
59	TELEGRAPH STORES—		
	Of Iron	Ad valorem	One per cent.
	Other sorts	Ad valorem	Seven and a half per cent.

IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
50	TIMBER AND WOODS— Deal or Pine Planks and Boards, superficial square foot, and one inch thickness ..	Rs. A. 55 0 per thousand feet.	Seven and a half per cent.
	Mahogany, in logs ..	0 6 per superficial foot of one inch thickness.	
	„ Australian ..	60 0 per ton.	
	Sandalwood ..	22 0 per cwt.	
	„ Australian and Bastard ..	4 0 ..	
	All other sorts, excepting Ebony, Lignum Vitæ, Tuggurwood, and Palmyra Wood which are free ..	Ad valorem.	Ten per cent.
	Manufactures of, including also Pipes, Staves, and Casks ..	Ad valorem.	
61	TOBACCO— Manufactured ..	Ad valorem	Seven and a half per cent.
	Unmanufactured ..	Ad valorem	
	Articles, such as Pipes, &c., used in consumption of ..	Ad valorem	
62	TOYS AND REQUISITES FOR ALL GAMES ..	Ad valorem	Seven and a half per cent.
63	TRUNKS AND BOXES ..	Ad valorem	Seven and a half per cent.
64	UMBRELLAS— Cotton, Steel Ribs ..	0 13 each.	Seven and a half per cent.
	„ Cane Ribs ..	0 11 ..	
	China Paper Kettisals ..	45 0 per box of 110	
	All other sorts ..	Ad valorem.	Five per cent.
65	WOOLLEN GOODS— Piece Goods ..	Ad valorem	
	Braid ..	Ad valorem	Seven and a half per cent.
	Other sorts ..	Ad valorem	

SCHEDULE B.

EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	INDIGO		Three Rupees per maund.
2	GRAIN OF ALL SORTS		Three Annas per maund.
3	LAC—		
	Button	28 0 per cwt.	} Four per cent.
	Dye	45 0	
	Seed	20 0	
	Shell	28 0	
	Stick	16 0	
	Other sorts	Ad valorem.	
4	OILS—		
	Castor	16 0 per cwt.	} Three per cent.
	Cocanute	20 0	
	Fish	15 0	
	Grass	2 0 per lb.	
	Jingely or Teel	20 0 per cwt.	
	Linseed	18 0	
	Mhowa	12 0	
	Mustard	16 0	
	Poppy	20 0	
	Rape or Sursee	16 0	
	Sandalwood	8 0 per lb.	
	Other sorts	Ad valorem.	
5	SEEDS—		
	Castor Seed (Erundee)	4 8 per cwt.	} Three per cent.
	Coriander Seed	4 0	
	Cummin Seed	12 0	
	Black (Caleejeera)	5 0	
	Ground Nuts, with shell	5 0	
	without shell	6 0	
	Jingely or Teel Seed	6 0	
	Linseed	5 0	
	Methee Seed	5 0	
	Mustard Seed	4 8	
	Poppy Seed	5 8	
	Rape or Sursee Seed	4 8	
	Other sorts	Ad valorem.	
6	SHAWLS.	Ad valorem.	Three per cent.
7	COTTON GOODS—		
	Piece Goods—		
	Baftahs	30 0 per score.	} Three per cent.
	Gurrah	20 0	
	Kharwah	25 0	
	Mamoodie	32 0	
	Mirzapore Chintz	15 0	
	Patna	30 0	
	Shans	40 0	
	Tunjeeb, Oude	26 0	
	Other sorts	Ad valorem.	
	Twist, Country, No. 10	0 7 per lb.	
	„ „ No. 20	0 9	
	„ „ No. 30	0 10	
	„ Hand Spun	0 5	
	All other kinds of Cotton Goods	Ad valorem.	

EXPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
8	HIDES AND SKINS, TANNED—	Rs A.	
	Hides—		
	Buffaloe, Country, tanned	70 0 per score.	
	Cow " "	50 0 "	
	Skins—		
	Goat and Sheep " "	10 0 "	
	Lamb " "	5 0 "	
	Any other sorts of Hides and Skins ..	Ad valorem.	
			Three per cent.
9	SPICES—		
	Aloe Wood	3 0 per lb.	
	Betelnut in husk	2 0 per 1,000.	
	Cardamons	200 0 per cwt.	
	" large, bastard	40 0 "	
	Chillies, dried	8 0 "	
	Ginger, dry (rough), Malabar	10 0 "	
	" " Bengal	7 0 "	
	" (Scraped)	15 0 "	
	Pepper	15 0 "	
	Turmeric	7 0 "	
	All other sorts	Ad valorem.	
			Three per cent.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative.)

[illegible]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information:—

Act No. XVIII. of 1867.

An Act to define the Jurisdiction of the Courts of Civil Judicature in the Jhānsi Division.

Whereas it is expedient to define the Jurisdiction of the Courts of Civil Judicature in the Jhānsi Division; it is hereby enacted as follows:—

1. This Act shall be called "The Jhānsi Short title. Courts' Act, 1867."

2. So much of the rules passed by the Government of the North-Western Provinces for the administration of Civil Justice in Jhānsi Division to cease to have effect.

Certain rules for administration of Civil Justice in Jhānsi Division as were continued in force by Act No. XXIV. of 1864 (relating to the administration of certain districts under the Government of the Lieutenant Governor of the North-Western Provinces), Section 2, shall cease to have effect in the said districts from the thirtieth day of June 1867.

3. So much of the rules passed by the Government of the North-Western Provinces, relating to the Jurisdiction and procedure of Revenue Officers within the districts of the Jhānsi Division, and confirmed by the said Act No. XXIV. of 1864, Section 1, as directed that suits regarding landed property should be heard by the Revenue Courts, shall, from the date of this Act coming into operation, cease to have effect in the said districts with regard to all such suits except summary suits. And so much of the said rules as relates to summary suits in the Revenue Courts whether as Courts of first instance or appeal, shall remain in force until the said Government shall by notification in the official *Gazette* declare otherwise.

Certain rules regarding jurisdiction and procedure of Revenue Officers in Jhānsi to cease to have effect.

Interpretation clause. 4. In this Act:—"High Court" means the High Court of Judicature for the North-Western Provinces of the Presidency of Fort William in Bengal; "Lieutenant Governor" means the Lieutenant Governor of the said Provinces, and "Assistant Commissioner" includes Extra Assistant Commissioner.

"High Court."

"Lieutenant Governor" "Assistant Commissioner."

5. For the purposes of this Act, the local jurisdiction of a Deputy Commissioner shall be deemed a District, and the Court of such Deputy Commissioner shall be deemed the District Court.

"District Court."

The local jurisdiction of a Commissioner shall, in like manner, be deemed a Division, and his Court a Divisional Court.

6. There shall be seven grades of Courts in the Jhānsi Division, which shall be in addition to any Courts of Small Causes, and to any other Courts established under any Act which may hereafter be passed, viz.:—

(1.) The Court of the Tahsildār of the second class.

(2.) The Court of the Tahsildār of the first class.

(3.) The Court of the Assistant Commissioner of the second class.

(4.) The Court of the Assistant Commissioner of the first class.

(5.) The Court of the Deputy Commissioner.

(6.) The Court of the Commissioner.

(7.) The High Court.

7. The Lieutenant Governor shall have power to declare to which of the said grades any Tahsildār and any Assistant Commissioner in the said Division shall belong.

8. The Court of the Tahsildār of the second class shall have power to try and determine suits of every description in which the subject-matter does not exceed one hundred Rupees in value or amount.

9. The Court of the Tahsildār of the first class shall have power to try and determine suits of every description in which the subject-matter does not exceed three hundred Rupees in value or amount.

10. The Court of the Assistant Commissioner of the second class shall have power to try and determine suits of every description in which the subject-matter does not exceed one thousand Rupees in value or amount.

11. The Court of the Assistant Commissioner of the first class shall have power to try and determine suits of every description in which the subject-matter does not exceed five thousand Rupees in value or amount.

12. The Court of the Deputy Commissioner shall have power to try and determine suits of every description and of any amount, and to hear appeals from the original decisions in suits and (where an appeal is allowed by the Code of Civil Procedure) from the orders of the Courts of the first, second, and third grades.

13. The Court of the Commissioner shall have power to hear and determine appeals from the original decisions in suits and (where an appeal is allowed by the Code of Civil Procedure) from the orders of the Courts of the fourth and fifth grades.

14. The High Court shall have power to hear and determine appeals from the original decisions in suits and (where an appeal is allowed by the Code of Civil Procedure) from the orders of the Commissioner, and also applications, for a special appeal as provided in the said Code, from the decisions passed in regular appeal by the Deputy Commissioners and by the Commissioner of the Division.

15. The memorandum of appeal prepared in the form, and containing the particulars mentioned in the Code of Civil Pro-

Jurisdiction of Court of Deputy Commissioner.

Jurisdiction of Court of Assistant Commissioner of the second class.

Jurisdiction of Court of Assistant Commissioner of the first class.

Jurisdiction of Court of Commissioner.

Appellate jurisdiction of High Court.

Time for presenting appeals.

cedure, shall be presented in the Court empowered to hear the appeal within the period hereinafter specified, unless the appellant shall show sufficient cause to the satisfaction of such Court for not having presented the memorandum of appeal within the said period; that is to say, thirty days, if the appeal lie to the Deputy Commissioner; six weeks, if the appeal lie to the Commissioner of the Division; and ninety days, if the appeal lie to the High Court. The period shall be reckoned from and exclusive of the day on which the decision or order appealed against was passed, and also exclusive of such time as may be requisite for obtaining a copy of the decree or order from which the appeal is made. Memoranda of special appeal shall be presented in the High Court within the period hereinbefore fixed for appeals.

16. The High Court shall have power to remove and to try and determine as a Court of extraordinary original jurisdiction, any suit being or falling within the jurisdiction of any Court in the said Division, when the High Court shall think proper to do so, either on the agreement of the parties to that effect or for purposes of justice, the reasons for so doing being recorded on the proceedings of the High Court.

17. The High Court shall have superintendence over all Courts in the said Division, and shall have power to call for returns, and to make and issue general rules for regulating the practice and proceedings of such Courts, and also to prescribe forms for every proceeding in the said Courts for which it shall think necessary that a form be provided, and also for keeping all books, entries and accounts to be kept by the officers, and also to settle tables of fees to be allowed to the attorneys, vakils and all clerks and officers of such Courts, and from time to time to alter any such rule or form or table; and the rules so made, and the forms so framed, and the tables so settled, shall be used and observed in the said Courts; provided that such general rules and forms and tables be not inconsistent with the provisions of any law in force, and shall before they are issued have received the sanction of the Lieutenant Governor.

18. Whenever the state of the public business requires it, the Lieutenant Governor shall have power to invest any person with the powers of a Commissioner or of a Deputy Commissioner in any part of the Division.

19. Every suit shall be instituted in the Court of the lowest grade competent to try it; provided that no suit cognizable by a Court of Small Causes shall be heard or determined in any other Court having any jurisdiction within the local limits of the jurisdiction of such Court of Small Causes.

20. Except when otherwise provided in any Regulation or Act for the time being in force, an appeal shall lie from the decisions of the Courts of original jurisdiction to the Courts authorized by this Act to hear appeals from the decisions of those Courts.

21. The Deputy Commissioner may direct the business in the Courts subordinate to him holding their sittings at the same place, to be distributed among such Courts in such way as he shall think fit. Provided that no Court shall try any suit in which the amount or value of the claim shall exceed its proper jurisdiction.

22. The Commissioner of the Division or the Deputy Commissioner may transfer suits from subordinate Court to Commissioner's or Deputy Commissioner's Court. The Deputy Commissioner may withdraw any suit instituted in any Court subordinate to him, and try such suit himself or refer it for trial to any other such subordinate Court and competent in respect of the value or amount of the suit to try the same. The Commissioner of the Division may also withdraw any appeal instituted in the Court of any Deputy Commissioner subordinate to him, and try the appeal himself or refer it for trial to the Court of any other Deputy Commissioner in his Division.

23. The High Court may order that the cognizance of any suit or appeal which shall be instituted in any Court subordinate to such High Court, not being a Court of Small Causes, shall be transferred to any other such subordinate Court, competent in respect of the value or amount of the subject-matter of the suit or appeal to try the same.

24. If the suit be for any immoveable property situate within the limits of different District Courts within the same Division, the suit may be brought in any Court otherwise competent to try it within the jurisdiction of which any portion of such property is situate; but in such case the Court in which the suit is brought shall apply to the Commissioner of the Division for authority to proceed with the suit; and the Commissioner, after hearing the objections, if any, of the defendant, may give such authority. If the suit is brought in any Court subordinate to the Court of the Deputy Commissioner, the application shall be submitted to the Commissioner of the Division through the Deputy Commissioner to whom such Court is subordinate.

25. If the District Courts within the limits of whose jurisdiction any immoveable property sued for is situate are subordinate to different Commissioners, application for authority to proceed with the suit shall be made to the Commissioner of the Division to whom the District Court in which the suit is brought is subordinate, and such Commissioner may, after hearing the objections, if any, of the defendant, give authority to proceed with the suit.

26. This Act shall come into operation on such day as the said Government shall declare by notification in the official Gazette.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legis'aive.)

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information :—

Act No. XIX. of 1867.

An Act to make further provision for the administration of Justice in the District of Darjiling.

Whereas it is expedient to make further provision for the administration of justice in the District of Darjiling; It is hereby enacted as follows :—

1. Act No. X. of 1863 (*to improve the administration of justice in the District of Darjiling*) is hereby repealed.

2. The High Court of Judicature for the Bengal Division of the Presidency of Fort William shall have and exercise, with regard to the District of Darjiling, all such jurisdiction and powers as it has and exercises with regard to any other territory.

WHITLEY STOKES,

*Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information:—

Act No. XX. of 1867.

An Act to authorize the transshipment, without payment of duty, of goods imported into Calcutta, Madras and Bombay by steamers.

Whereas in transshipping goods imported by steamers into Calcutta, Madras and Bombay and destined for other ports, delay arises from the necessity of paying duty and obtaining drawback in respect of such goods, or of entering into a bond as required by Section 110 of Act No. VI. of 1863 (*to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India*) if duty is not paid: and whereas it is expedient to diminish such delay so far as may be practicable; It is hereby enacted as follows:—

1. Subject to such rules as may from time to time be prescribed by the Local Government, the chief officer of Customs of the port of Calcutta, Madras or Bombay, as the case may be, may, on application of any person interested as owner, agent, consignee or otherwise in any

goods imported by steamers into Calcutta, Madras, or Bombay, as the case may be, grant leave to transship the same without payment of duty at the port of transshipment and without any security or bond for the due arrival and entry of the goods at the port of destination, when such goods have been specially and distinctly manifested or declared at the time of import as for transshipment to any other British Indian or foreign port.

2. A transshipment fee on each bale or package of goods so transhipped shall be levied at such rates and under such regulations as may from time to time be prescribed by the Local Government. All such rates and regulations shall be published in the local *Gazette*.

3. This Act shall be read as part of the said Act No. VI. of 1863, and shall not be construed as in any respect limiting the power of the Customs officers to levy duty or to require such bonds and other securities as are authorized by the said Act.

4. Nothing in this Act shall apply to the transshipment of Salt or Opium.

WHITLEY STOKES,

*Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).*

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1867, and is hereby promulgated for general information:—

Act No. XXI. of 1867.

An Act for the Licensing of Professions and Trades.

Whereas it is expedient that persons exercising professions and trades in British India should take out licenses and pay for the same; It is hereby enacted as follows:—

Preliminary.

1. In this Act—unless there be something repugnant in the subject or context—

“British India” means the territories which are or may be vested in Her Majesty or Her Successors by the Statute 21 & 22 Vic., cap. 106 (*An Act for the better Government of India*), other than the Settlement of Prince of Wales’ Island, Singapore and Malacca :

“Magistrate” means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the first class, and includes a Magistrate of Police and a Justice of the Peace :

Words in the singular number include the plural and *vice versa*.
Number. plural and *vice versa*.
Gender. words denoting the masculine gender include females :

And in every part of British India in which this Act shall operate, “Local Government” shall mean the person authorized by law to administer Executive Government in such part, and shall include a Chief Commissioner.

2. Nothing in this Act shall be construed to affect the provisions of any other law relating to licenses or taxes.

3. Nothing in this Act shall be deemed to apply to—
Act not to apply to certain Officers of the Army and Police, nor to cultivators of land.

(1.) Officers of Her Majesty’s Forces or of Her Majesty’s Indian Forces, whose pay and allowances do not exceed Rupees 6,000 per annum, and who shall not be in Civil employment other than employment in the Police :

(2.) Non-Commissioned Officers and Privates of either of the said Forces, and who shall not be in Civil employment other than employment in the Police :

3. Officers of any Police Force whose pay and allowances shall be less than the pay and allowances of a Captain of Infantry in Her Majesty’s Forces in India :

(4.) Persons in the employment of Government whose annual receipts shall be less than Rs. 1,000 : nor to any cultivator of land as such in respect of the sale of the produce of his land, when he shall not keep a shop for the sale of such produce.

4. It shall be lawful for the Governor General of India in Council from time to time, by order, wholly to exempt from the operation of this Act any part of British India,

ACTS—20 A

or any tribe, class of persons or person dwelling or personally working for gain or carrying on business in British India or in any such part; or to authorize, in the case of any such class or person, all or any part of the sums or sum paid by such class or person under the provisions of any Municipal or other local law for the time being in force, on or before the first day of May in each year, as a tax, by way of charge for a license or otherwise, on the exercise of any trade or profession, to be deducted from the sums or sum which, in the absence of such authorization, would have been payable under the provisions of this Act. All orders and revocations made under this Section shall be published in the *Gazette of India* and also in the local *Gazette*.

Licenses.

5. Every person who shall, on and after the first day of May 1867, exercise any profession or trade in British India, and whose annual profits shall be Rupees 200 or upwards, shall take out a license and shall pay for the same such annual sum as is mentioned in Schedule A to this Act annexed : provided that, for any such license which shall be granted between the first day of November in each year, and the thirtieth day of April next ensuing, there shall be paid only one-half of such sum. Subject to the provision contained in Section 3 of this Act, every person holding any office or employment of profit shall be deemed to be, in respect of the salary, fees, wages, perquisites, and profits of such office or employment, a person exercising a profession or trade within the meaning of this Act.

6. Every license under this Act shall be granted by the Collector of Land Revenue of the district or place in which the person requiring such license shall exercise his profession or trade : provided that, if such person shall exercise his profession or trade in more than one district or place, the license shall be granted by the Collector of the district or place in which his principal place of business in British India shall be situate. Every such license shall be signed by the Collector granting it, or by any Assistant or Deputy Collector under the Collector’s orders, and the Courts shall take judicial note of such signature.

7. Every such license shall specify—
Particulars to be specified in the license.
(1.) The date of the grant thereof :
(2.) The name and profession or trade of the licensee :
(3.) The sum paid for the license : and
(4.) The place or places where the licensee intends to exercise his profession or trade for the ensuing year ; and shall be received in evidence as *prima facie* proof of all matters contained therein.

8. Every such license shall have effect and continue in force from the day of the date thereof till the thirtieth day of April next after the day of the granting thereof.

9. Every person to whom any such license shall have been granted and who shall desire to continue to exercise his profession or trade after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire

Renewal of license.

on the day appointed in the last preceding Section, and shall renew the same so long as he shall desire to continue to exercise such profession or trade.

10. The Collector shall from time to time determine under which of the classes mentioned in Schedule A to this Act annexed every person to whom a license may be granted by him as aforesaid shall be assessed.

Collector to determine class under which licensee is to be assessed.

List of Licensees.

11. As soon as may be after the first day of May 1867 and the same day in every subsequent year, the Collector shall prepare a list of the persons licensed under this Act in the district or place aforesaid. Such list shall state—

- (1). The profession or trade of each of the persons therein named;
- (2). The class under which he is assessed; and
- (3). The sum paid for his license.

Such list shall be filed in the office of the Collector, and the list, or such part or parts thereof as he shall think fit, shall be filed in such other places as the Collector shall direct, and shall be open to public inspection at all reasonable times, without the payment of any fee.

12. Any person named in such list and objecting to the class under which he is assessed, shall be at liberty, within thirty days after the filing of the said list, to apply by petition to the Collector in order to establish his right to have his name transferred to another class or altogether removed from the list. The petition shall bear a stamp of eight annas: it shall be in the form contained in Schedule C to this Act annexed, or as near thereto as circumstances will admit; and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints. Whoever makes a statement in any such petition which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

13. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, shall hear such petition and pass such order thereupon as to him shall seem fit. Any person dissatisfied with such order may, within fifteen days from the date thereof, present an appeal in writing to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final. Every appeal preferred under this Section shall bear a stamp of one rupee, and shall be accompanied by a copy of the petition, the Collector's order thereon, and all other documents (if any) connected with the case.

14. The Collector or Commissioner may summon any person whom he shall think able to give evidence for the purpose of enabling him to determine under which of the said classes the petitioners should be assessed, and may examine on oath or affirmation the person so summoned and the petitioner,

and may require each of them to produce any documents in his possession or power relating to the petitioner or to the amount of the annual profits accruing from his profession or trade. In Sections 193 and 228 of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

Sections 193 and 228 of Penal Code to apply to proceedings under this Act.

Penalties.

15. If after the said first day of May 1867, any person shall exercise his profession or trade without having taken out a license as required by this Act, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding five times the amount which in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

16. Every person required by this Act to take out a license, who shall without reasonable excuse neglect or refuse to produce and show his license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition, shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.

17. All penalties imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras or Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

18. No person shall be proceeded against for any offence under Section 15 or Section 16 of this Act except at the instance of the Collector.

Miscellaneous.

19. On and after the thirtieth day of April 1867, every Trading Company or Association in British India whose stock or funds is or are divided into shares and transferable, whether such Company or Association be incorporated or not, and whether the principal place of business of such Company or Association be situate in British India or not, shall take out a license and pay for the same such annual sum as is mentioned in Schedule B to this Act annexed. Provided that for any such license which shall be granted between the first day of November in each year and the thirtieth day of April next ensuing, there shall be paid only one-half of such sum. When such Company or Association shall have taken out and paid for a license as aforesaid, no person shall be deemed to exercise a trade within the meaning of this Act solely by reason of any share or interest in such Company or Association. All the other provisions of this Act applicable to individuals shall apply, *mutatis mutandis*, to such Companies or Associations.

Provision as to Trading Companies.

Appeal from order on petition.

Power to summon persons to give necessary information.

20. Every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, other than the persons exempted under Section 3 or by order under Section 4 of this Act, shall be deemed to exercise a profession within the meaning of this Act; provided that he shall not be required to take out a license under this Act; and the sum which but for this proviso he would have paid for a license shall be deducted from his pay on the first day of June 1867 and on the first day of May in every subsequent year by the Examiner of Claims or other proper officer, and shall be deemed to be a tax raised under this Act. Nothing in the former part of this Section shall apply to any person holding any such office, employment or commission, and permitted, nevertheless, to exercise a profession or trade; but in determining under which of the classes mentioned in the said Schedule A any such person shall be assessed, the Collector shall take into consideration the amount of the pay which such person shall receive in respect of such office, employment or commission.

21. All taxes raised and penalties recovered under this Act shall be paid to the credit of the Government of India, or as such Government shall from time to time direct.

22. All or any of the powers and duties conferred and imposed by this Act on a Collector, an Assistant or Deputy Collector and a Commissioner of Revenue, may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf. Every person shall be legally bound to furnish information to any officer or person so appointed when required by him to do so.

23. The Local Government may, from time to time, with the previous sanction of the Governor General of India in Council, make rules for the guidance of officers in matters connected with the enforcement of this Act, provided that such rules are not inconsistent with any of the provisions herein contained.

SCHEDULE A.

LICENSE ON PROFESSIONS AND TRADES.

Class I.

Persons whose annual profits shall be assessed at Rs. 25,000 and upwards..	Rupees. 500
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Class II.

Persons whose annual profits shall be assessed at Rs. 10,000, or at more than Rs. 10,000, and less than Rs. 25,000..	200
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Class III.

Persons whose annual profits shall be assessed at Rs. 5,000, or at more than Rs. 5,000 and less than Rs. 10,000 ..	100
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Class IV.

Persons whose annual profits shall be assessed at Rs. 1,000, or at more than Rs. 1,000 and less than Rs. 5,000 ..	20
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Class V.

Persons whose annual profits shall be assessed at Rs. 500, or at more than Rs. 500 and less than Rs. 1,000	Rupees 10
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Class VI.

Persons whose annual profits shall be assessed at Rs. 200, or at more than Rs. 200 and less than Rs. 500	4
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SCHEDULE B.

LICENSE ON COMPANIES.

Every Company whose stock or funds is or are divided into shares and transferable with a paid up capital exceeding ten lakhs or £100,000	2,000
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Every such Company with a paid up capital exceeding five lakhs or £50,000 and not exceeding ten lakhs or £100,000	1,000
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Every other such Company duly registered, which in the half-year next preceding the date of its license shall have paid a dividend at or above the rate of five per cent. per annum, and whose profits for the year preceding such date shall have exceeded Rs. 10,000	500
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SCHEDULE C.

Form of Petition under Section 12.

Stamp
Eight Annas.

TO THE COLLECTOR OF
The day of 186.
The petition of A. B. of

SHOWETH—

1st.—That in the list of the persons licensed under “the Indian Licenses’ Act, 1867,” and filed in your office pursuant to the eleventh Section of the same Act on the day of 186, your petitioner’s name appears under the third of the classes mentioned in Schedule A to the said Act annexed, that he has been assessed in the sum of Rupees 100 for the license granted to him under such Act, and that he has paid such sum accordingly.

2nd.—That the profits of your petitioner’s profession [or trade] of [here state petitioner’s profession or trade] for the year ending the thirtieth day of April last were Rupees [less than Rupees 5,000 and more than Rupees 1,000], as will appear from the documents marked presented herewith, and to which your petitioner craves leave to refer.

Your petitioner therefore prays that you will remove his name from the third to the fourth of the said classes, that he may be assessed accordingly, and that the excess of Rupees 80 so paid by him may be refunded.

(Signed) A. B.

Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A. B.

WHITLEY STOKES,
Asst. Secy. to the Govt. of India,
Home Dept. (Legislative).