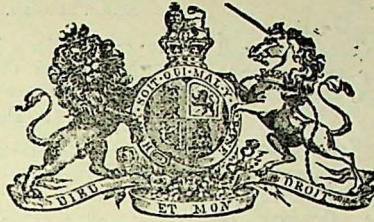


THE



Bombay Government Gazette.

Published by Authority.

FRIDAY, 25TH JULY 1873.

Separate paging is given to this Part, in order that it may be filed as a separate compilation.

PART V.

PROCEEDINGS OF THE LEGISLATIVE DEPARTMENT, BOMBAY.

The following Bill, together with the Statement of Objects and Reasons accompanying it, is published in accordance with Rule 15 of the Rules for the Conduct of Business at Meetings of the Council of His Excellency the Governor of Bombay for making Laws and Regulations:—

Bill No. 5 of 1873.

Draft of a Bill for consolidating and amending the Law relating to Salt in the Presidency of Bombay.

Whereas it is expedient for the better protection of the Salt Revenue to amend and consolidate the laws relating to the manufacture, storage, possession, and transport of salt in the Presidency of Bombay, exclusive of the Province of Sind, it is enacted as follows:—

Short Title of Act. I. This Act may be cited as "The Bombay Salt Act, 1873."

II. Act XXVII. of 1837, Section 4 of Act XVI. of 1844, Act XXXI. of 1850, Act XXII. of 1859, Act VII. of 1861, and Act XXIV. of 1869, in so far as the same relate to the Presidency of Bombay, are repealed.

III. The following words shall have the several meanings hereby assigned to them, unless where a contrary intention shall appear from the context; that is to say—The word "Salt" shall include every saline substance and preparation used or intended to be used with food.

The word "manufacture" shall include the preparation and collection of salt.

The words "salt work" shall mean any place used or intended to be used for the manufacture of salt, and shall include the embankments, reservoirs, evaporating pans, places at which salt is stored, and all lands on which salt is spontaneously produced.

The words "proprietor of a salt work" shall denote the person or persons licensed to manufacture salt at a salt work.

The words "contraband salt" shall denote salt manufactured without license, and salt removed from any salt work, and salt stored, or packed, or landed, or in transit, or in the possession of any person, in contravention of any provision of this or any other Act relating to the Salt Revenue or of any of the rules made or to be made in pursuance thereof.

The word "seer" shall mean the seer described in Section 2 of Act XXXI. of 1871.

The words "Collector of Salt Revenue" shall denote the officer authorized for the time being to exercise under Government the chief control in the Department of Salt Revenue.

When salt is in possession of, or is removed by, a person's servant or agent on his account, it shall be deemed to be in that person's possession, or to have been removed by that person, for the purposes of this Act.

PART I.—Appointment and Duties of Officers.

IV. The Governor of Bombay in Council shall, with the approval of the Governor General of India in Council, from time to time appoint such persons as he may deem proper to exercise the powers conferred and to perform the duties imposed by this Act, and may suspend or dismiss any persons so appointed.

V. All persons holding any office or employment for the collection or protection of the Salt Revenue, or exercising any powers similar to those conferred by this Act, or performing any duties similar to those imposed thereby, at the time this Act shall come into operation, shall be deemed to be appointed under this Act, and shall continue to hold such office and to exercise such powers and to perform such duties as if they had been appointed under this Act.

VI. Any officer appointed under this Act or any Police or Customs officer may enter and inspect at any time by day or night any salt work, or any warehouse, premises, or vessel, in which salt is stored.

VII. Any officer appointed under this Act, and any Custom or Police officer, may, without warrant or order from a Magistrate, arrest and detain any person whether on land or water against whom reasonable suspicion exists that he has been guilty of any offence against this or any other Act relating to the Salt Revenue, or against any of the rules made or to be made in pursuance thereof, and shall forward any person so detained without delay to the nearest Magistrate or Police station or to an officer in charge of a salt work or Preventive station.

VIII. When any person arrested as aforesaid shall have been forwarded to any officer in charge of a salt work or Preventive station, such officer may detain him in custody and shall proceed to inquire into the charges against him.

IX. If the person arrested appears from the information obtained to have committed any offence against this or any other Act relating to the Salt Revenue, or against any of the rules made in pursuance thereof, the officer making the inquiry mentioned in the last preceding section shall forward him under custody to the nearest Magistrate.

Officer making inquiry to forward such person to nearest Magistrate, if offence appear to have been committed.

made in pursuance thereof, the officer making the inquiry mentioned in the last preceding section shall forward him under custody to the nearest Magistrate.

X. No officer in charge of a salt work, or of a Preventive station, shall, without the special order of a Magistrate, detain an accused person in custody for a longer period than under all the circumstances of the case is reasonable, such period in no case to exceed twenty-four hours.

XI. If it shall appear to the officer in charge of a salt work, or Preventive station, that there is not sufficient evidence or reasonable ground of suspicion to justify the transmission of the accused person to the Magistrate, he shall at once release the accused person, and submit a report of the case for the orders of his immediate superior.

XII. Any officer appointed under this Act or any Customs or Police officer, may seize and detain any salt which he may reasonably suspect to be contraband, and any animals, carriages, or vessels, used in transporting it, or in or upon which it may be found, and all goods and packages in which or among which it may be contained or concealed, and shall have power to search all persons, animals, carriages, vessels, goods, and packages, in or upon whom or which he may have reasonable cause to suspect contraband salt to be, or to be concealed.

XIII. Any Magistrate or Justice of the Peace may, on written application by any officer appointed under this Act, or by any Customs or Police officer, issue a warrant for the search of any house or building in which there may be reasonable cause to suspect that contraband salt is, or is concealed. The provisions of Chapter VIII. of the Code of Criminal Procedure shall be applicable (so far as may be) to search warrants issued under this section. And it shall be the duty of every Police and Revenue Officer to aid any officer appointed under this Act in the due execution of any duty imposed thereby on notice given or request made by such officer; and it shall be the duty of every officer in charge of a police station, upon receipt of complaints or information of the commission within the limits of his station of any offence punishable under this Act, or under any rule made in pursuance thereof, to take action in the manner prescribed in the Code of Criminal Procedure for the conduct of such Police Officer, upon receipt of complaint or information of the commission within the limits of his station of any offence specified in column 3 of the schedule annexed to the Code of Criminal Procedure, as an offence for which Police Officers may arrest without warrant.

Duties of Police and Revenue Officers in connection with this Act.

XIV. Any officer appointed under this Act, of not lower rank than an officer in charge of a salt work or of a Preventive station, may by written order require the attendance before himself, at a time and

Certain officers appointed under this Act empowered to summon persons to obtain information connected with the Salt Revenue.

place to be mentioned in such written order, of any person whose presence he may consider necessary for any of the purposes of this Act, and every person so summonsed shall be bound to attend in person at the time and place appointed in the said written order, and to furnish to such officer true information on any subject whatever connected with the Salt Revenue on which such officer may question him, and to produce such documents, or things, being in his possession or within his control, as he may be required to produce by such officer.

PART II.—*Manufacture, Storage, and Removal of Salt.*

XV. An Excise duty at the rate of Rs. 1-13-0

Levy of Excise duty. per maund of forty seers shall be levied on all salt removed from salt works in the Presidency of Bombay, and a duty at the same rate shall be levied on all salt imported by land or sea from any place whether within or without British India into any part of the Presidency of Bombay. No addition shall be made to the duty hereby imposed without the consent of the Governor General of India in Council.

XVI. Nothing in the preceding section contained shall be construed to affect the provisions of any existing agreement entered into by the Governor of Bombay in Council relating to the delivery of Salt free of duty, or of special rates of duty, or to affect any Salt removed from any Government Salt Work to any Government Store or Warehouse.

XVII. Within the Presidency of Bombay it

Salt not to be manufactured without a license. shall not be lawful for any person who is not duly licensed in the manner herein after provided to manufacture salt.

XVIII. It shall be lawful for the Collector of

Licenses to be granted by the Collector of Salt Revenue. Salt Revenue to grant licenses for the manufacture of salt to such persons as he shall think fit. Each such license shall contain the name of the person to whom it is given, and

Nature of License and Register to be kept. shall specify the limits within which such manufacture may be carried on, and the place where the salt so manufactured shall be stored, and shall be subject to such further conditions as the Governor of Bombay in Council may from time to time prescribe. The Collector of Salt Revenue may at any time call for any such license, and amend or alter it in accordance with any conditions which may be so prescribed. A Register of such licenses shall be kept in the Office of the Collector of Salt Revenue.

IX. A license shall not, except as hereinafter

Existing Salt Works mentioned, be refused for the manufacture of salt at any salt work not being the sole property of Government which is being worked at the time of the passing of this Act, or which may have been worked within three years of the date of its introduction. The Governor of Bombay in Council may at his discretion at any time withhold or withdraw a license for manufacturing salt at any salt work whatever, which on an average of any three years shall not have produced yearly at least five thousand Indian maunds of salt;

and the Collector of Salt Revenue may at any time withdraw or withhold a license from any salt work whatever at which the manufacture of salt shall not have been carried on for any three consecutive years. Nothing contained in this Section shall affect the powers vested in the Governor of Bombay in Council under Sections 32 and 33 of this Act.

XX. It shall be the duty of every proprietor of

List of persons employed on Salt Works to be annually made by the proprietor and revised by the officer in charge. a salt work, on or before the first day of October in every year, to prepare and deliver to the officer in charge of his salt work a list of the persons

whom he desires to employ during the next ensuing twelve months upon his said salt work, and with the consent of the said officer he may afterwards amend or add to the said list. Each such list shall be open to the revision and approval of the officer in charge of the salt work to which it has reference, who may for any reason which he considers sufficient cause the name of any person mentioned therein to be struck out. No person other than those whose names are included in such approved list, or those who have received an order or permit to remove salt from a salt work, together with the persons employed by them in such removal, or who may have obtained special permission to enter a salt work from an officer appointed under this Act of not lower rank than an officer in charge of a salt work or of a Preventive station, shall enter within the limits of a salt work.

XXI. The Governor of Bombay in Council may,

Chowkees and Preventive stations to be established. for the purposes of this Act, cause Chowkees to be erected at any place in any salt work within the Presidency of Bombay without compensating the proprietor or owner thereof for the use of the land occupied thereby, and may station within the limits of any salt work such persons as he may deem fit, and may establish Preventive stations at convenient places to be selected in the neighbourhood of any salt works.

XXII. Every proprietor, tenant, under-tenant,

Notice to be given of manufacture of salt not licensed under this Act. and cultivator, who owns or holds land on which there shall be any manufacture of salt not licensed

under the provisions of this Act, and every Patel and other public servant of every village in which there shall be any manufacture of salt not licensed under the provisions of this Act shall, within ten days after the existence of such manufacture shall have come to his knowledge, give notice of the same to an officer appointed under this Act, or to a Magistrate, or to an officer in charge of a Police station. If any person

Penalty for not giving notice. bound to give notice under this Section shall wilfully omit or delay to give the same, he shall, for every such offence, be liable to a fine not exceeding five hundred rupees.

XXIII. The Governor of Bombay in Council

Ports for importation of salt to be notified in the Government Gazette. may from time to time declare by Notification to be published in the Bombay Government Gazette the ports within the Presidency of Bombay at which

only it shall be lawful to import salt by sea, and may appoint proper places therein to be wharves for the landing of salt, and may declare the bounds and extent of such wharves, and may from time to time by Notification as aforesaid forbid the import or landing of salt at any port or wharf at which such import or landing may at any previous time have been authorized, and may further forbid the import by land or sea of salt exported from any place, whether within or without British India, at any port or place within the Presidency of Bombay.

XXIV. No salt shall be removed from any salt work in the Bombay Presidency without a permit to be obtained in the manner hereinafter mentioned. Provided that nothing in this Section shall be held to affect the Government salt works at Kharaghora on the Runn of Kutch, or any salt works at which the manufacture of salt is carried on directly by or on behalf of Government.

XXV. No permit for the removal of salt from any salt work shall be granted except on written application in the form marked A annexed to this Act, which shall be signed and presented both by the person desirous of removing salt and by the proprietor, or agent lawfully appointed by him, of the salt work whence it is to be removed. There shall be stated in such application the quantity and cost price of the salt intended to be removed, the name of the place to which and the route by which it is intended to take the salt immediately after removal from the salt work, and whether the said salt is intended for local consumption in the neighbourhood of the said place, or for subsequent transport or export elsewhere, and if destined for transport or export elsewhere the name of the place or district to which it is intended to be transported or exported.

XXVI. When a written application for a permit for the removal of salt from any salt work together with the excise duty leviable on the quantity of salt intended to be removed shall have been received by the officer authorised to receive them, he shall deliver a receipt and order in the form marked B annexed to this Act to the persons making such application, which receipt and order shall specify the amount of duty paid, the quantity of salt to be removed, the work from which and the person by whom such quantity of salt is to be removed, the Preventive station at which it is to be examined, and the place to which and the route by which it may be taken, and the number of days within which the salt must be conveyed to its destination.

XXVII. On production of the receipt and order aforesaid to the officer in subordinate charge of the salt work to which it relates, he shall fill up the blanks which are marked therein as intended to be filled up by himself, and shall tear off and retain that part of the receipt and order which is therein marked to be retained by himself and shall deliver the remaining portion to the person therein authorised to remove salt, and

such portion of the receipt and order so delivered shall then be a permit authorising the person therein named to remove the quantity of salt therein mentioned.

XXVIII. Salt removed from salt works under a permit as described in the section last preceding shall be taken along with the permit covering it direct to the Preventive station mentioned in the permit. The permit shall there be delivered to the officer in charge of the station, and the salt shall be re-weighed and examined by him in such manner as the Collector of Salt Revenue may from time to time direct. If he shall be satisfied that the quantity of salt removed does not exceed the quantity mentioned in the permit, he shall allow it to pass, and it shall then be conveyed to the place mentioned in the permit within the period allowed thereby.

XXIX. It shall be the duty of the persons who have obtained an order for the removal of salt under Section 26 of this Act to superintend, either in person or by agent lawfully appointed for the purpose, the removal of salt so authorised, and to test the weights and scales used in weighing out such salt, and to prevent the removal of salt in excess of the quantity mentioned in the said order.

XXX. No permit for the removal of salt from any Government warehouse or store shall be granted except on written application, which shall be signed by the person desirous of removing salt. There shall be stated in such application the quantity of salt intended to be removed, the name of the place to which it is intended to take the salt immediately after removal from such Government warehouse or store, whether the said salt is intended for local consumption in the neighbourhood of the said place, or for subsequent transport or export elsewhere, and if destined for transport or export elsewhere, the name of the place or district to which it is intended to be transported or exported.

XXXI. On the application of any person who shall have obtained as aforesaid an order for the removal of any salt intended for export, and who shall have paid the duty on the same, the Collector of Customs at the place of export shall grant a certificate, under the authority of which the quantity of salt specified therein shall be landed at any other Port of the Presidency of Bombay, and shall be passed from such Port into the interior under cover of such certificate without payment of any further duty.

PART III.—Suppression of Salt Works.

XXXII. It shall be lawful for the Governor of Bombay in Council to suppress any salt work, or to suspend or withdraw the license to manufacture salt at any salt work, the proprietor of which, or his agent, or any person employed thereat, shall have been guilty of any offence against the provisions of this Act, or of any breach of any rule made in pursuance thereof, or of any breach of the condi-

tions specified in the license granted for the manufacture of salt at such work. It shall be at the discretion of the Governor of Bombay in Council to determine whether any such offence, or breach of rule or license, has been committed by any proprietor of any salt work.

XXXIII. The Governor of Bombay in Council may at his discretion direct the summary suppression of any salt work within the Presidency of Bombay on payment as compensation of the market value of such work if sold free of all incumbrances, deducting the value, if any, of the land and of any buildings thereon, which are capable of being applied to any other purpose than the manufacture of salt. Nothing contained in this section shall affect the powers vested in the Governor of Bombay in Council and in the Collector of Salt Revenue under Section 19 of this Act.

XXXIV. The procedure for suppressing salt works and awarding compensation shall be as follows:—

1. The Collector of the District in which the salt work is situate shall cause notice to be affixed at convenient places on or near the salt work where the manufacture is to be suppressed, stating that it is intended to suppress the manufacture of salt in that work.

2. The said notice shall specify the date on which the manufacture will be suppressed (such date to be not less than three months from the date of the notice), and shall require the registered proprietor of the salt work to appear personally, or by agent, before such Collector at a time and place to be mentioned in such notice (such time being not earlier than fifteen days after the publication thereof as aforesaid), and to state the amount and particulars of his claims to compensation.

3. The Collector of the District shall also serve a notice to the like effect upon the registered proprietor of the salt work, or upon his agent, if residing within the revenue district in which such salt work is situate. If neither the proprietor nor his agent reside within such revenue district, then such notice shall be sent by post to the last known residence of such proprietor or agent.

4. It shall not be necessary for the Collector to give any further notice to any one before suppressing the manufacture.

5. The manufacture of salt shall cease in any work from and after the date specified in the notice issued by the Collector under Clause 1, but the ownership of the land shall not be affected thereby.

6. On the day fixed in the notice for the appearance of the registered proprietor or his agent, the Collector shall proceed to compute the market value of the salt work if sold free of all incumbrances, deducting the value, if any, of the land and of any buildings thereon, which are capable of being applied to any other purposes than the manufacture of salt, and he shall then tender to the registered proprietor the amount so ascertained as the amount of compensation due in respect of such salt work.

7. For the purpose of the inquiry mentioned in the last preceding section the Collector shall have power to summon and enforce the attendance of witnesses, and to compel the production of

documents, by the same means and (as far as may be) in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure.

8. If the Collector and the registered proprietor agree as to the amount of compensation to be allowed, the Collector shall make an award under his hand for the same. Such award shall be filed in the Collector's office and shall be conclusive evidence, as between the Collector and the persons interested, of the amount of compensation allowed for such salt work.

9. If the Collector is unable to agree with the registered proprietor as to the amount of compensation to be allowed, or if such proprietor fails to attend, the Collector shall refer the matter to the determination of the Civil Court of the district in the manner hereinafter appearing.

10. In making a reference under Clause 9 the Collector shall state for the information of the Court, in writing under his hand—

(a) The situation and extent of the salt work to be suppressed;

(b) The name of the registered proprietor;

(c) The amount of compensation tendered under Clause 6;

(d) The grounds on which the amount of compensation was determined.

11. The Court shall thereupon cause to be served on the person so named a notice requiring him (if he has not made a claim under Clause 2) to state to the Court, on or before a day to be therein mentioned, the sum which he claims as compensation for the work to be suppressed, and the Court shall further fix a day, also to be mentioned in the said notice, on which the Court will proceed to determine the amount of the compensation.

12. On the day so fixed the Court shall proceed to determine the amount of the compensation.

13. Every proceeding in pursuance of the notice given under Clause 11 shall take place in open court, and all persons entitled to practise in any Civil Court shall be entitled to appear, plead, or act or to appear and act (as the case may be) in such proceeding.

14. In ascertaining the amount of compensation, the Court shall simply take into consideration the matters mentioned in Clause 6 and no others.

15. Where the registered proprietor has made a claim to compensation pursuant to any notice mentioned in Clause 1 or 2, the amount awarded to him shall not exceed the amount so claimed, or be less than the amount tendered by the Collector under Clause 6.

16. Where the registered proprietor has refused to make such claim, or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded may be less than, and shall in no case exceed, the amount so tendered.

17. Where the registered proprietor has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded to him shall not be less than, and may exceed, the amount so tendered.

18. The costs of all proceedings taken under Clauses 10 to 24 inclusive by order of the Court shall, in the first instance, be paid by the Collector.

19. Where the amount awarded does not exceed the sum tendered by the Collector, the cost of all proceedings under the said sections shall be paid by the registered proprietor.

20. Where the amount awarded exceeds the sum so tendered, such cost shall be paid by the Collector.

21. Every award made under Clause 12 shall be in writing, signed by the Judge.

22. It shall also state the amount of costs incurred in the proceeding before the Court, and by what persons and in what proportions they are to be paid.

23. The costs (if any) so payable may be recovered from the party liable to pay the same as if they were costs incurred in a suit, and as if the award were the decree therein.

24. The following provisions of the Code of Civil Procedure—

- (a.) As to adding parties ;
- (b.) As to adjournment ;
- (c.) As to death, marriage, and bankruptcy or insolvency of parties ;
- (d.) As to summoning witnesses and their attendance ;
- (e.) As to examination of parties and witnesses ;
- (f.) As to production of documents ; and
- (g.) As to commissions to examine absent witnesses and to make local inquiries, shall apply (so far as may be) to proceedings before the Court under this Act.

XXXV. For the purposes of this Act the registered proprietor of any salt work shall be the owner for the purposes of this Act. The registered proprietor of any salt work shall be taken to be the full owner thereof, and shall be entitled to receive from the Collector all sums payable as compensation in respect of the same : provided that nothing herein contained shall affect the liability of such registered proprietor to pay the whole or any part of such compensation to any person who may have any interest in or lien upon such salt work in proportion to the amount of such interest or lien.

PART IV.—Warehousing of Salt.

XXXVI. Except within the City and Island of Bombay, no building, enclosure, or premises within a distance of 10 miles from any salt work, or from any land customs station established under Act XXIX. of 1857, or from any Government salt warehouse, or from any port or place declared and appointed for the import or landing of salt, or within such other limits as the Governor of Bombay in Council shall define by Notification to be published in the *Bombay Government Gazette*, shall be used for the storing or reception of salt for purposes of sale unless licensed for that purpose by the Collector of Salt Revenue.

XXXVII. The Governor of Bombay in Council

may from time to time make rules for regulating and licensing the storage or possession of salt for purposes of sale within the limits mentioned in the section last preceding, and may levy fees on such licenses, and it shall be the duty of the Collector of Salt Revenue to issue licenses for the storage or possession of salt for purposes of sale within such limits to such persons and for such buildings, enclosures, or premises as he shall deem fit.

XXXVIII. All salt exceeding 20 seers in quantity, not being in transit under cover of a permit granted under Sections 26 and 27 of this Act, found within such limits as aforesaid in any building, enclosure, or premises which shall not have been duly licensed under the section last preceding, shall be held to be contraband.

PART V.—General Provisions.

XXXIX. It shall be lawful for the Governor of Bombay in Council to declare by Notification to be published in the *Bombay Government Gazette* that the whole or any portion of Bengal Act VII. of 1864, being an Act entitled "The Salt Act of 1864," and all or any of the rules made in pursuance of Section XIII. thereof, shall be enforced within certain limits to be specified in the said Notification, and the Act, or portion of the Act, and rules aforesaid, shall thereupon have the force of law within the said limits, and shall be considered to be a portion of and shall be read with this Act.

XL. It shall be lawful for the Governor of Bombay in Council by Notification to be published in the *Government Gazette* to forbid the removal of salt from any salt work for any period between the 15th day of June and the 15th day of September in any year.

XLI. The Governor of Bombay in Council may from time to time make rules, not being repugnant to the provisions of this or any other Act relating to the Salt Revenue, for the following purposes, viz. :—

1. For regulating the manufacture, deposit, and storage of salt at any salt work.
2. For regulating the deposit and storage of salt in any building or premises used for the deposit or storage of salt on which excise duty has not been paid.
3. For regulating the removal of salt from any salt work and from any building or premises used for the deposit or storage of salt on which excise duty has not been paid, the mode of weighment, the mode in which salt shall be packed before removal, and the size and weight of the packages in which it shall be removed.

4. For regulating the routes by which salt removed from any salt work shall be taken to a Preventive station.

5. For regulating the routes by which salt manufacturers and other persons shall approach, enter, or leave, any salt work, and the hours during which only it shall be lawful for any person to remain within the limits of any salt work.

6. For determining and regulating the places at or near any salt work at which salt shall be loaded into boats or carriages or upon animals, and the places at which such boats shall anchor, and such carriages and animals shall stand while waiting to be loaded with salt, and the routes by which they shall approach or leave any salt work or place appointed for loading salt.

7. For regulating the import of salt by sea and land, the mode in which it shall be packed, and the size and weight of the packages in which it shall be imported.

8. For regulating and enforcing the attendance and labour of any person who has contracted or agreed to manufacture salt at any salt work under the immediate management and control of Government.

9. For the conservancy of any salt work.

XLII. All sifted and refuse salt and all salt which may have remained in store at any salt work, or in any building or premises used for the deposit or storage of salt on which excise duty has not been paid, for a longer period than two years, may, at the discretion of the Collector of Salt Revenue, be put up for sale and disposed of if the price bid is equal to the excise duty leviable thereon, and if the price offered be less than the excise duty leviable thereon, it shall be lawful for the said officer to cause the salt to be destroyed, and to recover the costs thereof from the proprietor of the salt work in manner prescribed for the Realization of Revenue in Chapter III. of Regulation XVII. of 1827. The Collector of Salt Revenue shall have authority to determine whether any salt is sifted or refuse for the purposes of this Act.

XLIII. On any heap of salt being opened and a part thereof removed, it shall be lawful for the officer in charge of the salt work to require the proprietor of the salt work, by written notice, to remove the remaining portion within three days of the date of such notice, or to deposit it at such other place as the said officer may direct, failing which it shall be lawful for the said officer to offer the said salt for sale and to dispose of it if the price bid is equal to the excise duty leviable thereon, and if the price offered be less than the excise duty leviable thereon, it shall be lawful for the said officer to cause the salt to be destroyed, and to recover the cost thereof in manner prescribed by the preceding section.

XLIV. Whenever any salt work shall be suppressed under any of the provisions of this Act, and whenever a license to manufacture salt at any salt work shall be withheld, suspended, or withdrawn, under any of the provisions of this Act, it shall be lawful for the Collector of Salt Revenue to cause the embankments of such salt work to be broken, or to flood such salt work

with water, or to take such other measures with respect to it as he may consider necessary for the prevention of the manufacture or spontaneous production of salt therein.

XLV. Salt in store at any salt work which may be suppressed in the manner hereinbefore provided, or at any salt work a license for the manufacture of salt at which may be withheld, suspended, or withdrawn, shall be removed within six months from the date of such suppression, or of the withholding, suspension, or withdrawal of such license, and it shall be lawful for the Collector of Salt Revenue to cause any salt which may remain in store at any such salt work after the expiry of such period of six months to be put up for sale and sold, if the price offered be equal to the excise duty leviable thereon, and if the price bid be less than the excise duty leviable thereon, it shall be lawful for the said officer to cause the salt to be destroyed.

XLVI. It shall be lawful for any officer appointed under this Act of not lower rank than an officer in charge of a salt work to require by written order the proprietor of any salt work to protect in a manner which the said officer shall consider sufficient, by thatch, or in any other mode customary in the district in which such salt work may be situated, any salt upon any embankment, platform, or place, used for the storage of salt within the limits of such salt work, or to repair to his, the said officer's, satisfaction any embankment, platform, or place, used for the storage of salt within such salt work, and if the said proprietor shall fail to comply within seven days of the receipt of such order with the requirements therein stated, the officer who issued the order shall proceed to execute the works mentioned therein, and shall recover the costs thereof from the said proprietor in the manner prescribed for the realization of revenue in Chapter III. of Regulation XVII. of 1827.

XLVII. It shall be lawful for any officer appointed under this Act of not lower rank than an officer in charge of a salt work to require by written order the proprietor of any salt work to repair to his, the said officer's, satisfaction any "kottar," "golah," building, or premises, used for the storage of salt manufactured at such work on which excise duty shall not have been paid, and if such proprietor shall fail within 14 days of the receipt of such order to fulfil the requirements stated therein, the officer who issued the order shall proceed to execute the work mentioned in the order, and shall recover the costs thereof from the said proprietor in the manner prescribed for the realization of revenue in Chapter III. of Regulation XVII. of 1827.

XLVIII. Whenever for any purpose of this Act it is required that a written notice shall be served on any person, such notice shall be deemed to be served on the date on which it shall be delivered to such person, or affixed to the door of his last known place of residence, or posted in a conspicuous place in any part of the salt work to which it has reference.

Removal of salt from suppressed and unlicensed salt works.

Proprietors of salt works to protect and repair them when required so to do.

Proprietors of premises used for the storage of salt to repair such premises when required so to do.

Service of notices under this Act.

Power to destroy suppressed and unlicensed salt works.

XLIX. Whenever for any of the purposes of

The possessor of salt or of any vessel, &c., in which salt is or suspected to be, bound to weigh and unload on demand by officer.

this Act, or of any rule made or to be made in pursuance thereof, it shall be lawful for any officer appointed under this Act, or for any Customs or

Police officer, to weigh or examine any salt, or to examine any vessel, carriage, package, or goods, in which salt is, or is suspected to be, it shall be the duty of the person in whose immediate possession or control such salt, vessel, carriage, package, or goods, may be to weigh such salt, and to unload, open, or unpack, such vessel, carriage, package, or goods, without delay and in the manner required by such officer, and whenever such person shall omit or delay to weigh such salt, or to unload, open, or unpack, such vessel, carriage, package, or goods, in the manner in which he is required to weigh, unload, open, or unpack them by the officer aforesaid, it shall be lawful for the officer aforesaid to cause the salt to be weighed, or the vessel, carriage, package, or goods to be unloaded, opened, or unpacked, and to recover the costs thereof from the person in whose possession or under whose control they were found, and in default of payment to detain the said salt, vessel, carriage, package, or goods, or such portion thereof as he may consider sufficient, and to sell the same and recover the costs from the proceeds of the sale.

PART VI.—Penalties.

L. All contraband salt, and all vessels,

Confiscation of contraband salt, &c.

animals, and conveyances, used or intended to be used in transporting it, and all goods, packages, and coverings, in or among which it may be placed, and all materials and implements used in manufacturing salt without a license, shall be confiscated, but may be redeemed on payment of such fine as the officer adjudging confiscation may think reasonable.

LI. Whoever shall manufacture salt with-

Penalty for manufacturing salt without a license.

out a license, or beyond the limits of his license, or in violation of any of the conditions specified therein, shall be punished with imprisonment of either description, as defined in the Indian Penal Code, for a term not exceeding six months, or with fine which may extend to Rs. 1,000, or with both.

LII. Whoever signs or prepares an application

Penalty for preparing incorrect permit.

for a permit to remove salt which he knows or has reason to believe to

be incorrect, or who uses an incorrect application for a permit to remove salt, knowing or having reason to believe it to be incorrect, shall be liable to fine which may extend to Rs. 500, or in default to simple imprisonment which may extend to one month.

LIII. Whoever shall be concerned in passing,

Penalty for removing contraband salt.

removing, or transporting contraband salt shall be punished with imprisonment of either description, as defined in the Indian Penal Code, which may extend to six months, or with fine which may extend to Rs. 1,000, or with both,

LIV. Whoever shall accept or retain salt,

Penalty for accepting or retaining contraband salt.

having reason to believe the same to be contraband, shall be punished with imprisonment of either description, as defined in the Indian Penal Code, for a term not exceeding six months, or with fine which may extend to Rs. 1,000, or with both.

LV. Whoever shall be guilty of a breach

Penalty for breaches of the Act, not specially provided for.

of any of the provisions of this Act, or of any license, permit, or rule, made, or issued, in pursuance thereof, for infringements of which special penalties shall not have been prescribed, shall be punished with simple imprisonment for a term not exceeding three months, or with fine which may extend to Rs. 500, or with both.

LVI. Whoever, being a public servant as defined in the Indian Penal

Penalty for public servant being guilty of breaches of the Act.

Code, shall be guilty of a breach of any of the provisions of this Act, or of

any rule made in pursuance thereof, shall be punished with imprisonment of either description, as defined in the Indian Penal Code, for a term not exceeding two years, or with fine, or with both.

LVII. All offences punishable under this Act

Offences to be punishable by 2nd Class Magistrate.

shall be cognizable by any Magistrate exercising powers not less than those of a 2nd Class Magistrate.

LVIII. All offences against this Act, or against

Power to Governor in Council to delegate to Special Officer the cognizance of certain offences under this Act.

any rule made in pursuance thereof, the penalties prescribed for which are limited to fine or simple imprisonment, shall be cognizable by any officer

appointed under this Act to whom the Governor of Bombay in Council may specially delegate power to take cognizance thereof, provided that any officer to whom such power may be delegated shall not award a sentence of fine exceeding Rupees 500, or of simple imprisonment for a period exceeding seven days.

LIX. Every case in which under this Act any

Cases of liability to confiscation to be heard by Collector of Salt Revenue or Special Officer.

salt, vessel, animal, conveyance, goods, covering, package, implement, or material, is liable to confiscation, may be inquired

into and determined by the Collector of Salt Revenue, or other officer to whom power to adjudicate and determine any such cases may be delegated by the Governor of Bombay in Council.

LX. All fines levied, and the proceeds of all

Disposal of fines and proceeds of confiscations.

confiscations adjudged, under this Act shall be at

the disposal of the Governor of Bombay in Council, and may be applied for the reward of informers, and of persons through whose aid or instrumentality any offender against the provisions of this Act or against any rule made in pursuance thereof shall have been arrested, or any seizure of contraband salt shall have been made, and of persons who shall have done any act of gallantry or merit in the attempt to arrest offenders or in the performance of any other duty under this Act.

LXI. No suit shall be brought to set aside an award under this Act. Provisions as to suits. And no suit, action, or other proceedings shall be commenced or prosecuted against any person for anything done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended suit, action, or other proceedings, and of the cause thereof, nor after tender of sufficient amends, nor after the expiration of six months from the accrual of the cause of suit, action, or other proceedings.

LXII. Where any legal proceedings are taken against any person for anything done, or intended to be done, under the provisions of this Act, it shall be lawful for

the defendant to plead that the act complained of was done in good faith under the order of his superior officer, and upon establishing such plea the defendant shall be entitled to a decree in his favour, although the superior officer had no authority to make such order; provided always that nothing in this section shall affect any remedy which the party injured may have against the superior officer who gave such order; provided also that this section shall not apply where a suit is brought against a Collector for acts done under the orders of the Government.

LXIII. It shall be lawful for the Governor of Bombay in Council, by notification to be published in the *Bombay Government Gazette*, to extend the whole or any of the provisions of this Act to the Province of Singl.

APPENDIX A.

(Form of Application referred to in Section 15.)

To THE OFFICER APPOINTED TO COLLECT THE SALT DUTY at..... Dated at
 Application is hereby made by the undersigned for a permit for the removal of Indian Maunds of Salt, and Duty is tendered herewith. Details relating to the proposed removal are correctly stated in the form below.

Name of Applicant and Exporter.	Residence of Applicant and Exporter.	Quantity of Salt intended to be removed.	Name of Salt Work and of Suza from which Salt is to be removed.	Name of the proprietor of the Salt Work from which Salt is to be removed and cost price of the Salt.	Place to which the Salt is to be exported.	Mode of conveyance—(if by boat, name of boat and Tindal; if by cart or beasts of burden, state No. of carts or No. of animals).	Route by which Salt is to be taken to its destination.	Whether the Salt is required for local consumption, or for subsequent transport elsewhere; if for the latter, the place or district for the consumption of which it is destined.	Whether the removal is on applicant's own account or for another; if for another person, his name and residence.
		Maunds. Seers.							

Date of Receipt.

Amount of duty paid.

No. of Receipt order granted.

Date of Receipt order and time when granted.

(Signature)
 Sir-Carkoon.

(Signature of Applicant and Exporter.)

(Signature of the Proprietor of the Salt Work.)

Signed in my presence.

(Signature)

Sir-Carkoon.

APPENDIX B.

(Form of Receipt and Order referred to in Section 16.)

Taluka		Zillah		No.	dated	No.	dated at
Name of Exporter				To, (enter name of Suzedar and other persons appointed to superintend the weighment).		Salt Duty to the amount of Rs. As. Ps. having been received by me, A. B. resident of and C. D. Proprietor of Salt, Work situated in Suza in Taluka, are hereby authorized to remove Indian maunds of salt from the said Salt Work, and to convey the same to Preventive station by route, within a period of	
Residence of Exporter				A. B. Exporter, resident of and C. D. Proprietor of Salt Work, situated in Suza in Taluka, are hereby permitted to remove from the said Salt Work Indian maunds of salt, for which duty to the amount of Rs. As. Ps. has been paid. You are hereby directed to allow the aforesaid quantity of salt to be taken from the said Work by the said A. B. and C. D. before the sunset of and removed by (state mode of conveyance) to Preventive station by route.		A. B. is further authorized to convey the said salt after it shall have been passed by the officer in charge of Preventive station by route, on (state mode of conveyance) to , within a period of	
No. and date of application				(Signature)		(Signature)	
Quantity of salt for which duty has been paid				Sir-Carkoon.		Sir-Carkoon.	
Amount of duty paid, Rs. As. Ps.				Removed and received by the said A. B. and C. D. Indian maunds of salt from Salt Work, this day the at M.		Examined by me at Preventive station on at M.	
Salt Work from which the salt is to be removed				The scales and weights by which the said salt was weighed were tested by us and found to be correct.		Passed Indian maunds salt carried on.	
Name of Suza				(Signature)		(Signature)	
Name of Proprietor of Salt Work				Proprietor of Salt Work.		Extra duty on the excess of maunds amounting to Rs. Indian has been received by me.	
Destination of salt				(Signature)		(Signature)	
Route by which the salt is to be conveyed				Date		Officer in charge of Preventive Station.	
Mode of conveyance, (if by boat, the name of boat and of Tindal; if by carts or animals, their No.)				Suzedar.			
Whether for local consumption or for subsequent transport; if for the latter, its ultimate destination							
Name of Suzedar, and other persons appointed to superintend the weighment							
Preventive station at which the salt is to be examined							
Route by which the salt is to be taken to the Preventive station							
Period within which the said salt shall be removed from the Salt Work							
Period within which the salt shall be taken to the Preventive station							
Period within which the salt shall be taken to its destination							
Date		(Signature)					
		Sir-Carkoon.					
Received the counterpart of this.							
(Signature)		(Signature)					
Exporter and Applicant.		Proprietor of Salt Work.					

STATEMENT OF OBJECTS AND REASONS.

Owing to successive enhancements of the rate of excise leviable on Salt the incentives to evade payment of the Tax have much increased of late years, and the existing laws, which were enacted soon after the system of Salt Excise was first introduced into the Presidency of Bombay, have proved inadequate to the protections of the Salt Revenue. It has therefore become necessary to make better and more stringent provision for controlling the manufacture, storage, possession and transport of salt in the Presidency of Bombay, and it is with this end in view that the present Bill has been framed.

24th July 1873.

A. ROGERS.

By order of His Excellency the Governor in Council,

JOHN NUGENT,

Acting Under Secretary to Government.

Bombay, 25th July 1873.