THE

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

PART IV.

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 tenth day of December 1869, and was promulgated for general information in the *Gazette of India* on the 11th December 1869 :—

Act No. XXIV. of 1869.

An Act to enhance the price of Salt in the Presidency of Fort St. George, and the duty on Salt in the Presidency of Bombay.

Preamble.

Whereas it is expedient to enhance the price of salt manufactured and sold in the Presidency of Fort St. George, and the duty leviable on salt manufactured in or imported into the Presidency of Bombay; It is hereby enacted as follows :—

Repeal of enactments.

1. Act No. VI. of 1844 (*for abolishing the levy of transit or inland Customs Duties, for revising the Duties on imports and exports by sea, and for determining the price at which salt shall be sold for home consumption within the territories subject to the Government of Fort St. George*), Sections 44 and 45, and Act No. VII. of 1861 (*to empower the Governor General in Council to increase the rate of duty leviable on salt manufactured in or imported into any part of the Presidency of Bombay*), Act No. XIX. of 1866 (*to enhance the price of salt manufactured and sold under the orders of the Governor of the Presidency of Fort St. George in Council*), and the Ordinance to enhance the duty on salt in the Presidencies of Madras and Bombay dated the fourth day of October 1869, are hereby repealed.

Price of salt in Madras.

2. The price to be paid to the Local Government for salt manufactured and sold under the orders of the Governor of the Presidency of Fort St. George in Council for consumption within the territories subordinate to that Presidency, shall be two rupees for every maund of three thousand two hundred tolas weight of salt;

Duty on salt in Bombay.

And an excise duty of one rupee and thirteen annas per maund of three thousand two hundred tolas shall be levied on salt manufactured in, and a Customs duty of one rupee and thirteen annas per maund of three thousand two hundred tolas shall be levied on salt imported, either by sea or by land into any part of the Presidency of Bombay.

Saving of duty in Sindh.

3. Nothing hereinbefore contained shall affect any duty now leviable on salt in the Province of Sindh.

WHITLEY STOKES,

Secretary to the Council of the Governor General for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the tenth day of December 1869, and was promulgated for general information in the *Gazette of India* on the 11th December 1869 :—

Act No. XXV. of 1869.

An Act to provide Rules for the manufacture, storing, and sale of Alimentary Salt in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces, and for other purposes.

Preamble.

Whereas it is expedient to provide rules for the manufacture, storing and sale of alimentary salt in the territories for the time being respectively under the governments of the Lieutenant Governors of the North-Western Provinces, of the Presidency of Fort William, and of the Punjáb, and the administrations of the Chief Commissioners of Oudh and the Central Provinces; And whereas it is also expedient to impose a duty on salt manufactured in the said territories and to provide rules for the collection of such duty; It is hereby enacted as follows :—

Power to make rules for manufacture of salt.

1. The Local Government may, with the previous sanction of the Governor General of India in Council, from time to time prescribe rules for the manufacture, storing, and sale of alimentary salt in the said territories or any part thereof:—

Provided that such rules are consistent with Act No. XIV. of 1843 (*for regulating the levy of Customs Duties and the manufacture of salt in the North-Western Provinces of the Presidency of Bengal*), Act No. XXXVI. of 1855 (*to empower Officers of Customs and Land Revenue to search houses and other enclosed places for contraband Salt in the North-Western Provinces*), Act No. XIX. of 1862 (*to extend to the Province of Oudh certain provisions of Acts XIV. of* 1843 *and XXXVI. of* 1855 *relating to the manufacture of contraband Salt, and to amend the last named Act*), and Act No. VII. of 1864 (*for regulating the importation and manufacture of alimentary Salt, in the territories administered by the Chief Commissioner of the Central Provinces*).

Duty on manufactured salt.

2. The Governor General of India in Council may order the levy of a duty on salt manufactured in any of the said territories, and may from time to time alter such duty; provided that it shall not exceed three rupees per maund of three thousand two hundred tolas.

Power to make Rules for collection of duty.

3. The Local Government may, with the previous sanction of the Governor General in Council, from time to time prescribe rules for the collection of the said duty in such manner and at such places as shall seem fit.

Publication of rules.

4. All rules made under this Act shall be published in the local official Gazette, and shall thereupon have the force of law.

Penalties.

5. Whoever knowingly violates any such rule, and whoever abets, within the meaning of the Indian Penal Code, any person in violating any such rule, shall be punishable on conviction before a Magistrate with fine not exceeding five hundred rupees, or with imprisonment for any term not exceeding six months, or with both :

Provided that in imposing penalties under this section no Magistrate shall exceed the limits of jurisdiction prescribed for him by the Code of Criminal Procedure.

WHITLEY STOKES,

Secretary to the Council of the Governor General for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the twenty-sixth day of November 1869, and was promulgated for general information in the *Gazette of India* of 27th November 1869:—

Act No. XXIII. of 1869.

An Act to enhance the duties leviable under the Indian Income Tax Act.

Commencement and continuance of Act.

1. This Act shall come into operation on the first day of December 1869, and shall continue in force until the 31st day of March 1870.

Enhancement of duty on salaries.

2. Section six of the Indian Income Tax Act shall, in respect of salaries, pensions, and annuities payable on or after the first day of December 1869, be construed as if for the words "one per centum" the words "two and a half per centum" were substituted.

Whenever the additional duty leviable under the former part of this Section in December 1869 is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, such additional duty shall be deducted from the pay, annuity or pension aforesaid at the time of payment in January 1870.

Proviso as to duty on aggregate amount of salaries for the half-year commencing 1st October 1869.

3. Nothing in the last preceding section shall authorise the deduction of duty exceeding two per centum on the aggregate amount of any salaries, annuities, or pensions chargeable under Part II. of the said Act in the six months commencing on the first day of October 1869.

Enhancement of duty paid by Companies.

4. In addition to the sum of one per centum payable or paid under section ten of the said Act, the Treasurer, Secretary, or principal Agent or Manager in India of every Company therein referred to shall, on the first day of December 1869 pay to Government one-half per centum on the moiety or the whole (as the case may be) of the nett profits of such Company chargeable under the same section.

Every such payment shall be deemed to be a payment required by the said section ten.

Enhancement of duty on income.

5. In addition to the duty leviable or levied on income and profits under Part IV. of the said Act, there shall be levied one moiety of the duty imposed by the said Part on such income or profits, and such moiety shall be payable on the first day of December 1869, and shall be deemed to be duty leviable under the said Part IV.

Service of supplementary notice.

6. When a notice has been already served under section sixteen of the said Act on a person chargeable with additional duty under the last preceding section, a supplementary notice shall be served upon him; and the provisions as to notices and receipts contained in the said Act shall, *mutatis mutandis*, apply respectively to such supplementary notices and to receipts granted for payments in pursuance thereof.

Bar of petitions in respect of additional duty.

7. No person shall be entitled, in respect only of the additional duty with which he is assessed under this Act to apply by petition under section nineteen of the Indian Income Tax Act.

This Act to be read with Act IX. of 1869.

8. This Act shall be read with and taken as part of the Indian Income Tax Act.

WHITLEY STOKES,

Secretary to the Council of the Governor General for making Laws and Regulations.

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