



Bombay Government Gazette.

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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 the purpose of making Laws and Regulations.

Bill No. 3 of 1871.

A Bill to impose a duty on Feasts in the Territories subordinate to the Presidency of Bombay.

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| <p>WHEREAS it is expedient to impose a duty on feasts, It is enacted as follows :—</p> <p style="padding-left: 2em;">Preamble.</p> <p>1. This Act extends to all the territories subordinate to the Presidency of Bombay, except such districts, tracts or places as Government may, from time to time, permanently or for a fixed period exempt from its operation.</p> <p style="padding-left: 2em;">Extent of Act.</p> <p>2. In this Act, unless there be something repugnant in the subject or context—</p> <p style="padding-left: 2em;">Interpretation Clauses.</p> <p>“Feast” means an entertainment for eating or drinking, to or at which more than one hundred persons are invited or assembled, on any secular or religious occasion or ceremony.</p> <p style="padding-left: 2em;">“Feast.”</p> <p>“Magistrate” includes a Magistrate of Police and a Subordinate Magistrate.</p> <p style="padding-left: 2em;">“Magistrate.”</p> | <p>3. Government may, from time to time, Government empowered by order, wholly or to exempt any class partially, exempt any of persons. tribe or class of persons, or any class of feasts, from the operation of this Act.</p> <p style="padding-left: 2em;">Government may modify order for exemption.</p> <p style="padding-left: 2em;">Government may modify or revoke any such order.</p> <p>All orders, modifications, and revocations made under this Section to be published in the <i>Government Gazette</i>.</p> <p>4. Every person intending to give a feast shall make previous application and payment of the duty hereinafter prescribed, to an officer appointed by Government in this behalf.</p> |
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The application shall specify—

- (1) the name and residence of the applicant;
- (2) the date of the feast for which the duty is paid;
- (3) the place at which the feast is to be held;
- (4) the number of persons to assemble.

5. On such duty being paid to the officer aforesaid, he shall give a receipt for such payment to the person making the same.

Every such receipt shall be signed by the officer granting it, and such signature shall be judicially noticed.

Every such receipt shall specify—

- (1) the name of the person by or on whose behalf the duty is paid;
- (2) the date of the feast for which the duty is paid;
- (3) the amount paid and the date of payment;
- (4) the place where the feast is to be held.

Provided that no such receipt shall be granted, nor duty received, when, from the application presented, it shall appear to the officer aforesaid that the occurrence of the feast at a particular locality or otherwise will be contrary to any law for the time being in force, or to any Municipal or Cantonment rule or by-law having the force of law.

Proviso.

6. A duty of ten rupees for every hundred persons invited to or assembled at any feast shall be previously paid by the persons or association of persons giving the feast.

7. Whoever shall give or invite to a feast (whether on behalf of himself or of any other person) without the full amount of duty prescribed by this Act having been previously paid, shall be liable on conviction by a Magistrate to fine not exceeding double the amount of such duty due from him.

8. Such fine may be recovered if for offences committed outside the City of Bombay in the manner prescribed by the Code of Criminal Procedure, and if for offences committed in the City of Bombay in the manner prescribed by any law regulating the Police in force for the time being.

9. All prosecutions under this Act may be instituted and conducted by such officers or class of officers as Government may from time to time appoint.

10. Government may from time to time notify the officers or class of officers by whom the powers and duties conferred and imposed by this Act shall be exercised, and may make rules consistent with this Act for the guidance of officers in matters connected with its enforcement.

STATEMENT OF OBJECTS AND REASONS.

The Bill is intended to impose a duty on feasts where the number of persons assembled is one hundred or more. The rate of duty is Rupees ten per hundred guests. Considering the prominence of large and expensive entertainments in the customary life of all classes and castes of people in India, it is believed that the proceeds of the proposed tax will be large. The amount of duty is small, and inappreciable among the heavier items of expense incurred at marriages and other festivities and ceremonies. The duty only falls upon such individuals as have the ability to pay and the desire to spend; while from the nature of the occasions on which the duty will be leviable there will be little inducement or opportunity of evading it.

(Signed) E. W. RAVENSCROFT.

4th April 1871.

By order of the Right Honourable the Governor in Council,

JOHN JARDINE,

Acting Under-Secretary to Government.

Bombay Castle, 4th April 1871.