


THE



Bombay Government Gazette.

Published by Authority.

TUESDAY, 4TH APRIL 1871.

 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. 1 of 1871.

A Bill to provide for the Cost of Police employed in Towns and Suburbs where Act XXVI. of 1850 is in force.

WHEREAS it is expedient that the maintenance of the Police employed in towns and suburbs where Act XXVI. of 1850 is in force should be defrayed from the Municipal Funds; it is hereby enacted as follows:—

The Municipal Commissioners shall annually set apart out of the funds raised under Act XXVI. of 1850 or other Act for the time being in force such sum as Government may deem requisite for the maintenance of the Police force employed for the protection of life and property in such town or suburb.

Municipal Commissioners to set apart a sum from the funds for the maintenance of Police.

STATEMENT OF OBJECTS AND REASONS.

The Expenditure on Police having this year, under the orders of the Government of India, been made a provincial charge, it appears equitable that the Police employed for the protection of the inhabitants of particular places should be maintained out of the local rates. This has been the Law in the Punjab and North Western Provinces for several years, and the present Bill has been drafted on the model of the Acts in force in those Provinces.

(Signed) E. W. RAVENSCROFT.

3rd April 1871.

By order of the Right Honourable the Governor in Council,

JOHN JARDINE,

Acting Under-Secretary to Government.

Bombay Castle, 3rd April 1871.

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. 2 of 1871.

A Bill for imposing duties on the rural non-agricultural classes in the territories subordinate to the Presidency of Bombay.

Whereas it is expedient to impose duties on the Classes exempt from payment of Municipal taxes, and from payment of the cess not exceeding one anna on every Rupee of land Revenue levied under the provisions of (Bombay) Act III. of 1869, and on certain professions, trades and dealings in the territories subordinate to the Presidency of Bombay, It is enacted as follows :—

Interpretation Clause.

“Collector of the district” means the Head Revenue Officer of the district, and includes an Assistant and Deputy Collector empowered under (Bombay) Act I. of 1868.

“Collector” means any class of officers generally or any officer specially authorized by Government to exercise the powers and perform the duties conferred and imposed on a Collector by this Act.

Exemptions. 2. Nothing in this Act applies to non-commissioned officers and privates of Her Majesty’s forces, or of Her Majesty’s Indian forces who are not in Civil employment.

Act not to apply to the City of Bombay. 3. Nothing in this Act applies to the City of Bombay.

Act not to apply to persons paying taxes levied under Act XXVI. of 1850. 4. Nothing in this Act applies to persons paying rates or taxes levied under Act XXVI. of 1850.

5. Government may from time to time by order wholly or partially exempt from the operation of this Act, any tribe or class of persons, and may from time to time modify such order for exemption.

Orders under this Section to be published in the *Government Gazette*. dify and revoke such order. All orders, modifications, and revocations made under this section shall be published in the *Government Gazette*.

6. Every person being a head of a family, or a separate householder, and not assessed to the cess leviable under the provisions of (Bombay) Act III. of 1869 on every rupee of land revenue, or who, being so assessed, may have carried on or shall carry on any trade, dealing or occupation (whether on behalf of himself or of any other person) other than the cultivation of land, shall be required as hereinafter provided to pay a duty fixed by Government, not exceeding the duties specified in the Schedule hereto annexed.

7. All persons required to pay the duty aforesaid shall be divided into three classes according to their means of livelihood. Subject to rules to be made by Government and to the control of the Collector of the District, the Collector shall decide the class, if any, under which any person shall be included.

8. The Collector shall, on or before the first day of July of this year, and the first day of January in every subsequent year, make a list of the persons liable to pay duty under this Act, and such list shall state the profession, trade, dealing or occupation of each person therein named, and the duty payable by him.

List of persons liable to pay duty to be made by the Collector. List to state Profession, Trade &c.

List to be filed in the office of the Collector. All lists made under this section shall be filed in the office of the Collector.

9. The Collector shall cause a notice to be served on every person chargeable under this Act, stating—
Service of notice by the Collector; contents of the notice.

- (1) the name and calling of the person chargeable;
- (2) the year for which the duty is to be paid;
- (3) the amount to be paid;

and requiring him within fifteen days from the date of the service to pay such amount.

10. Such amount shall be paid to the Collector, who shall give a receipt for such payment to the person making the same.
Amount of duty to be paid to the Collector, who shall give a receipt.

Provided that if such person has more than one place of residence the receipt shall be granted by and payment made to the Collector for the place or district at or in which the person ordinarily resides.
Proviso.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.
Receipt by whom to be signed.

11. Every such receipt shall specify :—
What the receipt shall specify.

- (1) The name and calling of the person by or on whose behalf the duty is paid;
- (2) the year for which the duty is paid;
- (3) The amount paid, and the date of payment;

and shall be admissible as *prima facie* proof of all matters contained therein.

12. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, may within fifteen days apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled.
Petition by persons objecting to the amount at which he is assessed.

The statements contained in the petition shall be verified by the petitioner or by some other competent person in manner required by law for the verification of plaints.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on the day, if any, to which he has adjourned such hearing,

shall hear such petition and pass his order thereon. Such order may be in favour of petitioner, or it may simply reject the petition, or it may reject the petition and enhance the rate of duty to that of a higher class, in which case the amount shall be specified in the order.

If the order be in favour of the petitioner the Collector shall at once refund the fee on the petition.

If the order reject the petition, the petitioner shall, within one week from the passing of the order, pay the amount found to be due.

14. It shall be lawful for the Collector of a District, whenever he thinks fit, to call for the proceedings of any Collector in his district and pass such order as to him shall seem right.
Collector of a District empowered to call for proceedings of any Collector, and to pass orders on them.

Provided that no order of a Collector shall be reversed after the lapse of thirty days from the date of such order, without the sanction of Government.
Proviso.

15. No Advocate, Pleader, or other legal Advocate, Pleader &c., practitioner shall be not allowed to appear or plead on behalf of any other person on the hearing of any petition.

16. All duties under this Act shall be payable on the first day of July in this, and on the first day of April on every subsequent year.
Date of payment of duties.

17. In any case of default under this Act, the Collector may after the expiration of fifteen days from the date of service of notice, as provided in Section twelve, recover a sum not exceeding double the amount of the duty payable.
Recoveries how to be made in case of default.

Every such sum shall be recoverable as if it were an arrear of land revenue.

Provided that where any person has presented a petition under Section twelve, such sum shall not be recoverable from him unless within one week from the passing of the order thereon he fails to pay the amount (if any) required by such order.
Proviso.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and save as aforesaid the provisions of this Act relating to receipts shall apply to receipts granted under this section.

18. In Sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code the words "judicial proceeding" shall be taken to include any proceeding under this Act.

19. Subject to the provisions of Section thirteen every order made under this Act shall be final and conclusive, and the proceedings of the Collector or Collector of the District shall not be removeable into any Court or be subject to revision.

20. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Collector of a District may be exercised and performed by such other Officers or persons as Government shall from time to time appoint in this behalf.

21. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector. Whenever it may be practicable, the service of the notice shall be on the person

therein named, or in the case of a firm on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall affix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

Government may prescribe forms for the returns, and make rules.

22. Government may, from time to time,

- (a) Prescribe forms for the returns, notices, and lists hereinbefore mentioned;
- (b) Make rules consistent with this Act for the guidance of officers in matters connected with its enforcement.

SCHEDULE.

Persons in Class I. shall be assessed at an annual duty not exceeding.....	Rs. 5 0 0
Persons in Class II. at an annual duty not exceeding...	Rs. 2 8 0
Persons in Class III. at an annual duty not exceeding ...	Rs. 1 8 0

STATEMENT OF OBJECTS AND REASONS.

The Bill proposes to impose a duty on those classes of the Mofussil community who contribute neither to the local one-anna cess levied on the land nor to the rates and taxes levied by Municipalities for town improvements.

The above portions of the community are for the purposes of this tax to be assessed under three classes according to their means: the maximum rates to be charged on each class being Rs. 5-0-0, Rs. 2-8-0, and Rs. 1-8-0 per annum.

The power of determining the class is left to the local Officers subject to rules to be made by Government, the matter being too fine and complicated for inclusion in a legislative enactment. A power of conferring exemption on any particular class of people is given to Government.

(Signed) E. W. RAVENSCROFT.

Bombay, 3rd April 1871.

By order of the Right Honourable the Governor in Council,

JOHN JARDINE,
Acting Under-Secretary to Government.

Bombay Castle, 3rd April 1871.