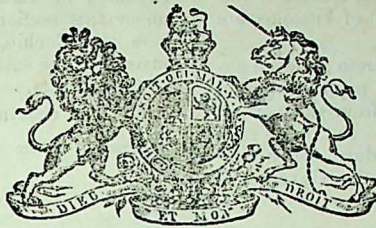


THE



Bombay Government Gazette.

Published by Authority.

THURSDAY, 26TH JANUARY 1871.

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

PART VI.

BILLS OF THE GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

Bill No. 2 of 1871.

A Bill 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:—

- Short title.** 1. This Act may be called "The Indian Tariff Act, 1871."
- Local extent.** It extends to all the ports in British India except Aden;
- Commencement.** And it shall come into force on the passing thereof.
2. There shall be levied and collected, in every such port, the duties specified in schedules A and B hereto annexed.
3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the

full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

4. Nothing herein contained affects Act No. XX. of 1867, or authorises—

- (1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another;
- (2) the levy of export duties on articles exported from one port in British India to another;
- (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India;
- (4) the export of opium not protected by a pass.

5. Section twenty-seven of the Consolidated Customs 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, 1871;" but save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed applies to pepper exported from Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandi, as the Governor of

Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. The enactments mentioned in schedule C hereto annexed are repealed to the extent therein specified.

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.	<i>Ad valorem.</i>	
2	ARMS, AMMUNITION AND MILITARY STORES— Gunpowder, common	0 5 per lb.	
	" sporting	1 0 "	
	Fire-arms and parts thereof	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service	<i>Ad valorem.</i>	
3	ASPHALTE	20 0 per ton.	
4	BEADS AND FALSE PEARLS— 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 corgé of 2,000 beads.	
	All other sorts of false Corals and Beads.	<i>Ad valorem.</i>	
	Pearls, false, Bajeria	5 0 per lakh.	Seven and a half per cent.
	" Boria	1 0 per thousand.	
	" Jouria	8 0 per lakh.	
	" Nathia	0 6 per thousand.	
	" Tachea	0 12 " "	
	" Wattanah	10 0 per lakh.	
	All other sorts	<i>Ad valorem.</i>	
5	CABINET-WARE	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION, AND OTHER KINDS— Candles, Wax	1 0 per lb.	
	" Paraffine	0 8 "	
	" Spermaceti	0 8 "	
	" Composition and other sorts ..	0 5 "	
7	CARRIAGES	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS	<i>Ad valorem.</i>	
9	COFFEE— Persian Gulf and Red Sea	30 0 per cwt.	
	Other places	20 0 "	
10	CORALS, REAL	<i>Ad valorem.</i>	
11	CORKS	1 8 per gross.	

SCHEDULE A.

IMPORT TARIFF—continued.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
12	COTTON—	Rs. A.	
	Thread—		
	Sewing Thread, White and Coloured ..	0 11 per lb.	} Seven and a half per cent.
	" In reels, or on cards of one hundred yards (and <i>pro rata</i> above and below)*.....	2 4 per gross reel.	
	" Goa and Country	30 0 per cwt.	* Exceeding this length to be charged in proportion.
	Twist—		
	Mule, under No. 15	0 6 per lb.	} Three and a half per cent.
	Nos. 16 to 24	0 9 "	
	25 to 32	0 10 "	
	33 to 42	0 11 "	
	43 to 52	0 12 "	
	53 to 60	0 14 "	
	No. 70	0 15 "	
	80	1 0 "	
	90	1 1 "	
	100	1 2 "	
	110	1 3 "	
	120	1 4 "	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20	0 10 "	} Three and a half per cent.
	30	0 11 "	
	40	0 13 "	
	50	0 15 "	
	Above 50	1 2 "	
	Turkey Red Twist, all kinds†	1 6 per lb.	} † Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Twist, Orange, Red and other Colours† ..	0 15 "	
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	} Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch	0 13 "	
	Other Jaconets	0 11 "	
	Shirtings, Madapollams and Prints.	0 11 "	
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth ..	0 9 "	
	Other sorts	<i>Ad valorem.</i>	
	Cotton Rope	25 0 per cwt.	
	Cotton Goods, other kinds	<i>Ad valorem.</i>	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric	0 3 per lb.	} Seven and a half per cent.
	Alkali, Country (Sajee Khar)	2 0 per cwt.	
	Aloes, black	10 0 "	
	" Socotra.....	25 0 "	
	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.	

SCHEDULE A.
IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	DRUGS AND MEDICINES—<i>continued.</i>	Rs. A.	
	Camphor, Crude in powder	50 0 per cwt.	} Seven and a half per cent.
	Cassia Lignea	38 0 "	
	Coova, red	<i>Ad valorem.</i>	
	Copperas, green	2 8 per cwt.	
	Quinine	<i>Ad valorem.</i>	
	Sal Ammoniac	22 0 per cwt.	
	Salep	60 0 "	
	Senna Leaves	6 0 "	
	All other sorts	<i>Ad valorem.</i>	
14	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 Munjeet	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.	
	Aniline Dyes	0 8 per oz.	
	All other sorts	<i>Ad valorem.</i>	
15	FIREWORKS—		
	China	30 0 per box of 133½ lbs.	} Seven and a half per cent.
	Other sorts	<i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods	<i>Ad valorem.</i>	} Five per cent.
	Other sorts, including linen thread	<i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell	25 0 per cwt.	} Seven and a half per cent.
	" with shell	10 0 "	
	Cajoo kernels	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 "	
	Prunes, Bussorah	12 0 "	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis	12 0 "	
	" Monocka, Persian Gulf and Red Sea	7 0 "	
	" Malaga and Bloom	0 10 per lb.	
	" Other sorts	<i>Ad valorem.</i>	
	Walnuts, Akroot	5 0 per cwt.	
	Mangoes, dried	<i>Ad valorem.</i>	
	Prunes, Europe	<i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzar- buttoo Nuts, which are free	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.	
		Rs. A.		
18	GLASS AND GLASS-WARE—			
	Bangles, Glass, China, Gilt	10 0 per 100 pairs.	} Seven and a half per cent.	
	" " " not Gilt	5 0 "		
	Glass, broken	5 0 per cwt.		
	" China, of all colours	32 0 per 133½ lbs.		
	" Crown, coloured	32 0 per 100 suppl. feet.		
	" " of sizes	5 0 per 100 suppl. feet.		
	Glass, and Glass-ware of all other sorts, except Bottles, which are free	<i>Ad valorem.</i>		
19	GUMS—			
	Gum, Ammoniac	10 0 per cwt.		} Seven and a half per cent.
	" Arabic	16 0 "		
	" Bdellium, common Gum	5 0 "		
	" Benjamin	33 0 "		
	" Bysabole, 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	12 0 "		
	All other sorts	<i>Ad valorem.</i>		
20	GROCERIES NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>		
21	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	<i>Ad valorem.</i>		
		<i>Ad valorem.</i>		
22	INSTRUMENTS, MUSICAL	<i>Ad valorem.</i>		
23	IVORY AND IVORY-WARE—			
	Elephants' Grinders	16 0 per cwt.	} Seven and a half per cent.	
	Tusks above twenty lbs.	300 0 "		
	Tusks, ten lbs. and not exceeding twenty lbs.	225 0 "		
	Tusks under ten lbs.	125 0 "		
	Sea Cow or Moye Teeth, three lbs. and upwards	225 0 "		
	Sea Cow or Moye Teeth, under three lbs.	75 0 "		
	Ivory, Manufactures of	<i>Ad valorem.</i>		
		<i>Ad valorem.</i>		
24	JEWELLERY, INCLUDING PLATE—			
	Silver-ware, plain	1 6 per tolah.	} One anna per Imperial Gal- lon.	
	" embossed	2 0 "		
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ..	<i>Ad valorem.</i>		
		<i>Ad valorem.</i>		
25	LEATHER AND MANUFACTURES OF—			
	Leather	} <i>Ad valorem.</i>	} One anna per Imperial Gal- lon.	
	Boots and Shoes			
	Harness and Saddlery			
	Other sorts			
26	LIQUOR—			
	Ale, Beer, and Porter	}	} One anna per Imperial Gal- lon.	
	Cider and other fermented Liquors			

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	Liquor— <i>continued.</i>	Rs. A.	
	Spirits	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London proof. 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—		Rs. A.
	Champagnes, Sparkling Wines and Liqueurs	1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts	1 0 per ditto.
27	MATCHES—		
	Lucifer and all other sorts	<i>Ad valorem.</i>	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS	50 0 per hundred.	
29	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 Cake	41 0 „	
	„ Bolt	43 0 „	
	„ Brazier's	43 0 „	
	„ China Cash	28 0 „	
	„ Japan	41 0 „	
	„ Nails and Composition Nails	43 0 „	
	„ Old	40 0 „	
	„ Pigs and Slabs, Foreign	38 0 „	
	„ Sheet, Sheathing and Plate	43 0 „	
	„ Tiles, Ingots, Cakes, and Bricks	40 0 „	
	„ China, White Copper-ware	1 4 per lb.	
	„ Foil, Dauk-pana, China	3 0 per book of 100 leaves.	
	„ „ „ Europe	4 0 „	
	„ All other kinds	<i>Ad valorem.</i>	
	Iron, Angle and T Iron	<i>Ad valorem</i>	
	„ Beams, Pillars, Girders, and Bridge-work	<i>Ad valorem.</i>	
	„ Flat, Square, and Bolt, including Scotch	80 0 per ton.	
	„ Hoop, Plate and Sheet	100 0 „	
	„ Nails, Rivets and Washers	10 0 per cwt.	
	„ Nails, Rod	90 0 per ton.	
	„ Old	2 8 per cwt.	
	„ Pig	40 0 per ton.	
	„ Rod, Round, British, under half inch diameter	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter	80 0 „	
	„ Swedish, Flat and Square	120 0 „	

} Seven and a half per cent.

} One per cent.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
31	OILS—		
	Cardamom	10 0 per lb.	} Seven and a half per cent.
	Cassia	4 0 "	
	Cinnamon, Ceylon	10 0 "	
	Cocconut	20 0 per cwt.	
	Earth	10 0 "	
	Grass	2 0 per lb.	
	Jingele or Teel	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions	0 12 per Impl. gal.	
	Linseed, Country	18 0 per cwt.	
	" Europe	2 4 per Impl. gal.	
	Naphtha	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 Slush Fat, which are free	<i>Ad valorem.</i>	
32	OIL AND FLOOR CLOTH	<i>Ad valorem.</i>	Five per cent.
33	OPIMUM	{ Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS, AND PAINTER'S MATERIALS—		
	Ochre, all colours	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts	12 0 "	
	Composition, Paint, and Patent Driers..	30 0 "	
	Prussian Blue, China	0 8 per lb.	
	" " Europe	1 8 "	
	Red Lead	14 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Verdigris	75 0 per cwt.	
	Vermilion, Canton	80 0 per box of	
	" Macao	30 0 } 90 bundles.	
	White Lead	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		
	Atary, Persian	15 0 per cwt.	} Seven and a half per cent.
	Rose Flowers, Dried	10 0 "	
	Rose Water	1 12 per Impl. gal.	
	All other sorts	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS	<i>Ad valorem.</i>	} Five per cent.
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	
38	PORCELAIN AND EARTHEN-WARE	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Checks..	0 9 per lb.	} Seven and a half per cent.
	Beef	{ 60 0 per tierce of three cwt.	
		{ 40 0 per barrel of two cwt.	
	Cheese	0 10 per lb.	
	Fish Maws	50 0 per cwt.	
	Fish, Sozille and Singally, small	6 0 per cwt.	
	Flour	25 0 per barrel or sack of 200 lbs.	
	Ghee	36 0 per cwt.	
	Hams	0 8 per lb.	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
PROVISIONS AND OILMAN'S STORES— <i>cont.</i>			
	Pork	Rs. A. 50 0 per tierce of three cwt., and 34 0 per barrel of two cwt.	} Seven and a half per cent.
	Shark Fins	20 0 per cwt.	
	Tongues, Salted	10 0 per keg of six.	
	Vinegar in Wood, Europe	1 8 per Impl. gal.	
	" " Persian	0 12 "	
	" " Country	0 6 "	
	All other sorts, except Biche de mer, Butter, and Salted Fish, which are free	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron	<i>Ad valorem.</i>	} One per cent.
	Steel Rails and other articles intended for the permanent way of railways ..	<i>Ad valorem.</i>	
	Other sorts	<i>Ad valorem.</i>	
41	RATTANS AND CANES—		
	Canes, Malacca	1 0 per dozen.	} Seven and a half per cent.
	Rattans	7 0 per cwt.	
	All other sorts	<i>Ad valorem.</i>	
42	SALT—		
	imported from any place whether within or without British India,		Rs. A.
	(a) into British Burmah	0 8 per maund.
	(b) into the territories under the govern- ment of the Lieutenant Governor of Bengal	3 4 "
	(c) into any other part of British India..	1 13 "
43	SEEDS—		
	Anchuchuck	10 0 per cwt.	} Seven and a half per cent.
	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 "	
	Methce	5 0 "	
	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	<i>Ad valorem.</i>	
44	SHELLS—		
	Chanks, "large shells," for Cameos	10 0 per hundred.	}
	" White, Live	6 0 "	
	" " Dead	3 0 "	
	Cowdas, Mozambique and Zanzibar	3 0 "	
	" from other places	0 8 "	
	Cowries—		
	Bazar, Common	4 0 per cwt.	
	Maldiva	16 0 "	
	Sunkley	40 0 "	
	Yellow, superior quality	8 0 "	

SCHEDULE A.
IMPORT TARIFF—continued.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	SHELLS—continued.	Rs. A.	
	Mother o' Pearl	8 0 per cwt.	} Seven and a half per cent.
	Tortoise Shell	6 0 per lb.	
	" Nuck	1 0 "	
	Nuckla and other sorts	<i>Ad valorem.</i>	
45	SILK—		
	Floss	8 0 per lb.	} Seven and a half per cent.
	Raw, Charon and Cochín-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 "	
	Other sorts	<i>Ad valorem.</i>	
	Silk Piece Goods of sorts	<i>Ad valorem.</i>	
46	SOAP	<i>Ad valorem.</i>	} Five per cent.
47	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	4 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	14 0 "	
	" White	25 0 "	
	All other kinds	<i>Ad valorem.</i>	
48	STATIONERY OTHER THAN PAPER	<i>Ad valorem.</i>	
49	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	<i>Ad valorem.</i>	
50	TEA	1 0 per lb.	
51	TOBACCO—		
	Manufactured	<i>Ad valorem.</i>	} Ten per cent.
	Unmanufactured	<i>Ad valorem.</i>	
	Articles, such as pipes, &c., used in consumption of	<i>Ad valorem.</i>	
52	TOYS AND REQUISITES FOR ALL GAMES	<i>Ad valorem.</i>	
53	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	<i>Ad valorem.</i>	
54	WOOLLEN GOODS—		
	Piece Goods	<i>Ad valorem.</i>	} Five per cent.
	Braid	} <i>Ad valorem.</i>	} Seven and a half per cent.
	Other sorts		

SCHEDULE B.
EXPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
1	COTTON GOODS— Piece Goods—	Rs. A.	
	Baftahs	30 0 per score.	} Three per cent.
	Gurrah	20 0 "	
	Khurwah	25 0 "	
	Mamoodie	32 0 "	
	Mirzapore Chintz	15 0 "	
	Patna	30 0 "	
	Shans	40 0 "	
	Tunjeeb, Oudh	25 0 "	
	Other sorts	<i>Ad valorem.</i>	
	Twist, Country, No. 10	0 7 per lb.	
	" " " 20	0 9 "	
	" " " 30	0 10 "	
	" Hand Spun	0 5 "	
	All other kinds of Cotton Goods	<i>Ad valorem.</i>	
2	GRAIN OF ALL SORTS.....	Three annas per maund.
3	HIDES AND SKINS, TANNED— Hides—		
	Buffaloe, Country, Tanned	70 0 per score.	} Three per cent.
	Cow " "	50 0 "	
	Skins—		
	Goat and Sheep	10 0 "	
	Lamb	5 0 "	
	Any other sorts of Hides and Skins	<i>Ad valorem.</i>	
4	INDIGO	Three rupees per maund.
5	LAC—		
	Button	28 0 per cwt.	} Four per cent.
	Dye	45 0 "	
	Seed	20 0 "	
	Shell	28 0 "	
	Stick	16 0 "	
	Other sorts	<i>Ad valorem.</i>	
6	OILS—		
	Castor	16 0 per cwt.	} Three per cent.
	Cocoanut	20 0 "	
	Fish	15 0 "	
	Grass	2 0 per lb.	
	Jingeely 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	<i>Ad valorem.</i>	
7	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 "	
	Jingeely 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	<i>Ad valorem.</i>	

SCHEDULE B—*continued.*
EXPORT TARIFF—*continued.*

No.	Description of Article.	Value in which Duty is assessed.	Rate of Duty.
8	SPICES—	Rs. A.	
	Aloe Wood	3 0 per lb.	} Three per cent.
	Betelnut in Husk	2 0 per 1,000.	
	Cardamoms.....	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.....	5 0 "	
	All other sorts.....	<i>Ad valorem.</i>	

SCHEDULE C.

(See Section 8.)

Number and Year.	Subject or Title.	Extent of Repeal.
Act XIV. of 1836 ..	Bengal Customs	So much as has not been repealed.
" I. of 1852.....	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
" XXX. of 1854..	An Act to provide for the levy of Duties of Customs in the Aracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that".
" XXII. of 1859..	An Act to amend Act I. of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.
" III. of 1861....	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
" II. of 1868	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
" 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.	In section two, the words "either by sea or".
" XVII. of 1870..	An Act to amend the Law relating to Customs Duties.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill is to consolidate the eight Acts in which the law relating to the customs-duties leviable on goods (including salt and opium) imported or exported by sea, is now inconveniently contained.

At the same time the following amendments have been made in the substance of the law:—

A section (3) has been introduced to provide for the case of goods of which a part or ingredient is liable to duty. This provision is taken from 23 & 24 Vic., c. 110.

Asphalte is introduced into schedule A, and charged with a duty of seven and a half per cent. on a value of twenty rupees per ton.

Articles intended for the permanent way of railways are admitted at one per cent. *ad valorem.*

The Bill also incorporates the recent orders of the Government of India in the Financial Department respecting (a) betel-nut, (b) kerosine and other oils, (c) timber and woods, and (d) the exemption from export-duties of articles which have been imported by sea.

(Signed) R. TEMPLE.

The 16th December 1870.

WHITLEY STOKES,
Secretary to the Government of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

Bill No. 3 of 1871.

PLEADERS' BILL, 1871.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTION.

1. Short title.
Local extent.
Commencement of Act.
2. Repeal of enactments.
3. Interpretation-clause.
II.—Of Pleaders and Mukhtárs.
4. High Court to make rules as to qualification, &c., of Pleaders and Mukhtárs.
Alteration of rules.
Publication of rules.
5. No person to practise as Pleader or as Mukhtár unless qualified.
Saving of Pleaders already qualified.
6. Names of Pleaders and Mukhtárs to be enrolled.
Judicial notice of enrolment.
7. Pleaders may practise in Criminal Courts and Revenue Offices.
Mukhtárs may practise in Civil and Criminal Courts.
Certain Mukhtárs may plead in Munsifs' Courts in suits under Bengal Act VIII. of 1869.
8. Persons admitted in one Court admissible to practise in other Courts of same or subordinate jurisdiction.
9. Dismissal of Pleader or Mukhtár convicted of a criminal offence.
10. Dismissal of High Court Pleader or Mukhtár guilty of unprofessional conduct.
11. Procedure when charge of unprofessional conduct is brought in subordinate Court.
Suspension pending investigation.
12. Power to call for record in case of acquittal under Section 11.
13. Power to make rules for Mukhtárs on appellate side of High Courts.
III.—Of Revenue Agents.
14. Chief Revenue Authority to make rules as to qualification of Revenue Agents.
Alteration of rules.
Publication of rules.
15. No person to act as Agent in Revenue Offices unless qualified.
16. Names of Revenue Agents to be enrolled.
17. Enrolment of Revenue Agent in Office in which he usually practises.
18. Dismissal of Revenue Agent convicted of criminal offence.

SECTION.

19. Dismissal of Revenue Agent practising before Chief Revenue Authority and guilty of unprofessional conduct.
20. Procedure when Pleader is charged with unprofessional conduct before such Authority.
21. Procedure when Pleader or Revenue Agent is so charged in subordinate Office.
22. Power to Chief Revenue Authority to call for record.
23. Report to High Court when dismissed Revenue Agent is also a Mukhtár.
24. Persons authorized by power of attorney may be agents.
Sanction required.
25. Sanction may be revoked or suspended.
IV.—Of Certificates.
26. Certificates to Pleaders and Mukhtárs.
27. Permission to practise in Mofussil Small Cause Courts.
28. Certificates to Revenue Agents.
29. Form and duration of certificates.
30. Stamps on certificates.
31. Dismissed practitioners to surrender certificates.
V.—Of the Remuneration of Pleaders, Mukhtárs, and Revenue Agents.
32. High Court and Chief Revenue Authority to fix fees on civil and revenue proceedings.
Exception as to agents appointed under Section 24.
33. Power to make agreements with clients.
34. Agreements to exclude further claims.
35. Reseruation of responsibility for negligence.
36. Examination and enforcement of agreements.
Improper agreements may be set aside.
37. Prohibition of certain stipulations.
38. Provision in case of death or incapacity.
39. As to change of Pleader after agreement.
VI.—Penalties.
40. On uncertificated persons practising as Pleaders or Mukhtárs.
41. On unqualified persons practising as Revenue Agents.
42. On suspended or dismissed Pleader, &c., failing to deliver certificate.
43. Revision of fines.
44. On suspended or removed High Court practitioners practising.
VII.—Miscellaneous.
45. Local Government to appoint Examiners.
46. Pleaders in subordinate Courts may apply to District Judge for enrolment.
47. Power for certain persons to practise for six months as if this Act had not passed.
48. Provision as to certain fees.
49. Courts in which High Court Advocates and Vakíls may practise.
50. Advocates exempt from filling wakálatnámás.
51. Attorney of a High Court may plead in any Court, not a High Court.
52. Exemption of High Court practitioners from certain parts of Act.
First Schedule (Enactments repealed).
Second Schedule (Forms of Certificates).
Third Schedule (Stamps on Certificates).

A Bill to consolidate and amend the law relating to Pleaders, Mukhtárs, and Revenue Agents.

WHEREAS it is expedient to consolidate and amend the law relating to Pleaders, Mukhtárs, and Revenue Agents; It is hereby enacted as follows:—

I.—Preliminary.

1. This Act may be cited as "The Pleaders' Act, 1871."

It extends to the whole of British India.

And it shall come into force on the first day of May 1871.

2. On and from that day, the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified therein.

All rules made, penalties prescribed, fees fixed, persons admitted, names enrolled, and sanads or certificates granted under any enactment hereby repealed, shall be deemed to be respectively made, prescribed, fixed, admitted, enrolled, and granted under this Act.

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

"Collector" includes Officers performing any of the duties of a Collector of land-revenue.

"Judge" means the presiding Judicial Officer in every Civil and Sessions Court by whatever title he is designated.

"Subordinate Court" means all Courts subordinate to the High Court, including Courts of Small Causes established under Act No. XI. of 1865, but excluding the Courts of Small Causes in the Presidency Towns and the Courts of the Recorders in British Burmah.

"District" means the local jurisdiction of the principal Civil Court of original jurisdiction; and "District Court" means such Court, and includes Sessions Courts, and, for the purposes of this Act, the Courts of a Commissioner and Deputy Commissioner or any other Court in the territories known as Non-Regulation, exercising like powers as those of a Commissioner and Deputy Commissioner or of a Civil and Sessions Judge.

"Office subordinate to such Authority" and "Revenue Office," include Collectors and Deputy Collectors trying suits under Act No. X. of 1859.

II.—Of Pleaders and Mukhtárs.

4. The High Court is hereby authorised and required, within six months after this Act comes into force, to make rules—

for the qualification, admission, and enrolment of proper persons to be Pleaders and Mukhtárs of the Subordinate Courts,

for the fees to be paid for the examination, admission, and enrolment of such persons,

and, subject to the provisions hereinafter contained, for the suspension and dismissal of the Pleaders and Mukhtárs so admitted and enrolled.

The High Court may also from time to time alter and add to such rules.

All such rules, alterations, and additions shall be published in the local official Gazette.

5. No person shall appear, plead, or act as a Pleader, or appear or act as a Mukhtár in any Subordinate Court unless he has been admitted and enrolled and is otherwise duly qualified to practise as a Pleader or as a Mukhtár, as the case may be, pursuant to the provisions of this Act, and unless he continues to be so qualified and enrolled at the time of his practising as a Pleader or Mukhtár as aforesaid.

Provided that every person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces, is, or is qualified to act as, a Pleader in any Subordinate Court in such part, by virtue of any law, rule or order in force therein, shall be entitled to be admitted and enrolled as a Pleader in the High Court pursuant to the provisions of this Act, without passing any examination; but subject to the condition of any certificate or diploma held by him as to the class of Courts in which such certificate or diploma authorizes him to practise.

6. The High Court shall cause the name of every person admitted a Pleader or a Mukhtár pursuant to the provisions of this Act, to be enrolled in books to be provided and kept for that purpose in such Court.

The Court shall take judicial notice whether a Pleader or Mukhtár is enrolled or not.

7. Pleaders duly admitted and enrolled under this Act may appear, plead, and act in any Criminal Court, or before any Board of Revenue or in any Revenue Office within the local limits of the appellate jurisdiction of the High Court in which they are enrolled.

Mukhtárs duly admitted and enrolled as aforesaid may, subject to the conditions of their certificates as to the class of Courts in which they are authorized to practise, appear and act in any Civil Court, and may appear, plead, and act in any Criminal Court within the same limits.

Mukhtárs heretofore duly admitted and enrolled as Revenue Agents under Act No. XX. of 1865 in the territories subject to the Lieutenant Governor of Bengal, may appear, plead, and act in Munsifs' Courts in suits under Bengal Act VIII. of 1869 (*to amend the procedure in Suits between Landlord and Tenant*).

8. Every person admitted to practise as a

Persons admitted in one Court admissible to practise in other Courts of same or subordinate jurisdiction.

Pleader or Mukhtár under the provisions hereinbefore contained may, subject to the conditions of his certificate as to the class of Courts in which he is authorized to practise, apply to be enrolled in the Court in which he desires ordinarily to practise; and on such application he shall be enrolled in a book to be kept for that purpose in such Court.

Nothing in this section or section seven applies to any Court established by Royal Charter.

9. The High Court may suspend or dismiss

Dismissal of Pleader or Mukhtár convicted of a criminal offence.

any Pleader or Mukhtár enrolled under this Act in such Court, who is convicted of any criminal offence.

10. The High Court may also, after such inquiry as it thinks fit, suspend or dismiss any

Dismissal of High Court Pleader or Mukhtár guilty of unprofessional conduct.

Pleader or Mukhtár enrolled as aforesaid, who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

11. If any Pleader or Mukhtár practising in

Procedure when charge of unprofessional conduct is brought in a subordinate Court.

any subordinate Court, is charged in such Court with any such conduct as aforesaid, the Judge or Magistrate of the Court,

as the case may be, shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the Pleader or Mukhtár at least ten days before the day so appointed.

On such day or on any subsequent day to which the inquiry may be adjourned, the Court shall receive all evidence properly tendered by or on behalf of the party bringing the charge, or by the Pleader or Mukhtár, and shall proceed to adjudicate on the charge.

If the Judge or Magistrate find the charge established, and consider that the Pleader or Mukhtár should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and shall report the same to the High Court, and the High Court shall proceed to acquit, suspend, or dismiss the Pleader or Mukhtár.

Such report, when made by any Officer other than the District Judge, shall be submitted to the High Court through the District Judge, who shall accompany the report with such remarks as he thinks necessary, and an expression of his own opinion on the case.

Such report, when made by a Magistrate subordinate to the Magistrate of the District, shall be submitted through the Magistrate of the District to the District Judge, and shall be accompanied by the remarks and opinion of the Magistrate of the District as aforesaid.

The Judge or Magistrate may, pending the investigation and the orders of the High Court, suspend the Pleader or Mukhtár from practising as such in his Court.

Suspension pending investigation.

12. The High Court, in any case in which a

Power to call for record in case of acquittal under section eleven.

Pleader or Mukhtár has been acquitted under section eleven otherwise than by an order of the High Court, may call for the record and pass such order thereon as seems fit.

13. The High Court, may from time to time

Power to make rules for Mukhtárs on appellate side of High Courts.

make rules for the qualification, admission, enrolment, suspension, and dismissal of the Mukhtárs practising on the appellate side of such Court.

III.—Of Revenue Agents.

14. The Chief Revenue Authority is hereby

Chief Revenue Authority to make rules as to qualifications of Revenue Agents.

authorized and required within six months after this Act comes into force, to make rules for the purpose of defining what

qualifications are required for persons to be Revenue Agents.

Such Authority may from time to time alter and add to the rules so made.

Alteration of rules.

All such rules, alterations, and additions shall

Publication of rules.

be published in the local official Gazette.

15. No person other than a Pleader duly

No person to act as Agent in Revenue Offices, unless qualified.

qualified under the provisions hereinbefore contained, or other than persons authorized by such

general or special power of attorney as are hereinafter mentioned, shall practise as an Agent in any proceeding before the Chief Revenue Authority or in any Office subordinate thereto, unless he has obtained a certificate from such Authority in the manner hereinafter provided.

16. The Chief Revenue Authority shall cause

Names of Revenue Agents to be enrolled.

the name of every person (hereinafter called a Revenue Agent) who has obtained such certificate to be enrolled in a book to be provided and kept for that purpose by an Officer authorized by such Authority in this behalf.

17. Every person admitted to practise as a

Enrolment of Revenue Agent in Office in which he usually practises.

Revenue Agent under this Act may, subject to the conditions thereof as to the class of Offices in

which he is authorized to practise, apply to be enrolled in the Office in which he desires ordinarily to practise, and on such application he shall be enrolled in a book to be kept for that purpose in such Office.

Any such Revenue Agent shall also be entitled, on production of the certificate held by him and subject to the conditions as aforesaid, to practise as a Revenue Agent in all other Revenue Offices within the limits of the territory under the Chief Revenue Authority.

18. The Chief Revenue Authority may suspend or dismiss any

Dismissal of Revenue Agent convicted of criminal offence.

Revenue Agent practising in any Revenue Office, who is convicted of any criminal offence.

19. The Chief Revenue Authority may also, after making such inquiry as it thinks proper, suspend or dismiss any Revenue Agent practising before it who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

20. If any Pleader is, while practising before such Authority, charged with fraudulent or grossly improper conduct in the discharge of his duty in such practice, the Chief Revenue Authority shall inquire into the charge and report the result to the High Court, and the High Court, after making such further inquiry as it thinks fit, shall proceed to acquit, suspend or dismiss the Pleader, and shall thereupon send notice of such acquittal, suspension, or dismissal to the said Authority.

Procedure when Pleader is charged with unprofessional conduct before such Authority.

Revenue Authority shall inquire into the charge and report the result to the High Court, and the High Court, after making such further inquiry as it thinks fit, shall proceed to acquit, suspend or dismiss the Pleader, and shall thereupon send notice of such acquittal, suspension, or dismissal to the said Authority.

Pending the investigation and the receipt of the notice last aforesaid, the Chief Revenue Authority may suspend the Pleader from practising before it.

21. If any Pleader or Revenue Agent is charged with any such conduct in any Office subordinate to the Chief Revenue Authority, the Officer at the head of such Office shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Procedure when Pleader or Revenue Agent is so charged in subordinate Office.

Such copy and notice shall be served upon the person charged at least ten days before the day so appointed. On such day or on any other day to which the inquiry may be adjourned, the Officer shall receive all evidence properly tendered by or on behalf of the person bringing the charge, or by the person charged, and shall proceed to adjudicate on the charge.

If the Officer find the charge established and consider that the person charged should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and report the same to the Chief Revenue Authority; and such Authority shall, if the person charged be a Revenue Agent, proceed to acquit, suspend, or dismiss him, and shall, if he be a Pleader, forward such report to the High Court in which he is enrolled.

The High Court, after making any further inquiry which it thinks necessary, shall proceed to acquit, suspend, or dismiss the Pleader so charged, and shall thereupon send notice of such acquittal, suspension, or dismissal to the Authority by whom such report was forwarded.

If the Officer is subordinate to the Commissioner of a Division, he shall forward the report through such Commissioner, who shall accompany the same with any remarks that he may think necessary, and an expression of his own opinion on the case.

22. The Chief Revenue Authority, in any case in which a Pleader or Revenue Agent has been acquitted under section twenty-one, otherwise than by an order of the High Court or Chief Revenue

Power to Chief Revenue Authority to call for record.

Authority, may call for the record and pass such order thereon as seems fit, subject, in the case of a Pleader, to the provisions of section nineteen.

23. Whenever a Revenue Agent who has been dismissed or suspended by order of the Chief Revenue Authority is also a Mukhtár enrolled under the provisions of this Act, the Chief Revenue Authority shall forward a report of the case to the High Court in which he is enrolled.

Such Court, after making any inquiry which it thinks necessary, may suspend or dismiss him as such Mukhtár.

Report to High Court when dismissed Revenue Agent is also a Mukhtár.

24. Nothing hereinbefore contained shall prevent any person from employing any other person, though not a Revenue Agent enrolled under the provisions of this Act, to commence and prosecute all business or any particular business in which the employer may be concerned in any Revenue Office:

Persons authorized by power of attorney may be agents.

Provided that the person so commencing and prosecuting all or any such business holds a general or a special power of attorney, as the case may be, in that behalf, from the person so employing him;

Provided also that no person shall act as last aforesaid, unless he has received the general or the special sanction, as the case may be, in that behalf, of the Chief Revenue Authority or other Officer authorized by the Local Government to grant such sanction.

25. Such general or special sanction, as the case may be, may at any time be revoked or suspended by the Chief Revenue Authority or other Officer as aforesaid by whom it was granted.

Sanction required.

Sanction may be revoked or suspended.

IV.—Of Certificates.

26. The High Court shall cause certificates, signed by such Officer as the Court appoints in this behalf, to be issued to persons admitted and enrolled under the provisions of this Act as Pleaders or Mukhtárs, and entitled to practise as such.

Any such certificate, when renewed as provided in section nine, may be issued and signed by the Officer so appointed, or by the Judge of the District Court within the limits of whose jurisdiction the holder of the certificate shall then ordinarily practise.

Every Judge so renewing a certificate shall notify such renewal to the High Court.

27. Whenever the High Court causes a certificate, whether original or renewed, authorizing the holder to practise as a pleader in any of the following Courts (that is to say) the Courts of Sadr Amíns, Munsífs, Assistant Commissioners, Extra Assistant Commissioners, and Tahsildárs, to be issued to a person referred to in the proviso in section five, the Court may, by such certificate, authorise the holder to practise as a pleader in Courts of Small Causes in addition to the Courts

Permission to practise in Mofussil Small Cause Courts.

Every Judge so renewing a certificate shall notify such renewal to the High Court.

above-mentioned, but subject to the conditions herein contained as to the duration of and stamp on a certificate authorizing the holder to practise as a pleader in the same Courts.

28. The Chief Revenue Authority shall cause Certificates to Revenue Agents. certificates signed by such Officer as the Chief Revenue Authority appoints in this behalf to be issued to persons admitted and enrolled under the provisions of this Act as Revenue Agents, and entitled to practise as such.

Any such certificate, when renewed as provided in section twenty-nine, may be issued and signed by the Secretary of the Chief Revenue Authority or by any other Officer authorized by such Authority in that behalf, or by the Collector of the District within the limits of whose jurisdiction the holder of the certificate practises at the time of renewal.

Every Collector so renewing a certificate shall notify the renewal to the Chief Revenue Authority.

29. Every certificate, whether original or renewed, granted under this Act, shall be engrossed upon stamped paper to be supplied by the person entitled to the certificate, and shall be in the form prescribed therefor by the second schedule hereto annexed, and shall authorize the holder to practise for the period of one year from the date of the certificate.

At the expiration of such time, the holder of the certificate, if desirous to continue to practise, shall be entitled to have his certificate renewed, and on every such renewal the certificate then in his possession shall be cancelled and retained by the Officer, Judge, or Collector signing the renewed certificate.

30. The stamp on the certificate, whether original or renewed, shall be of the value prescribed therefor by the third schedule hereto annexed.

31. When any Pleader or Mukhtár or Revenue Agent is suspended or dismissed under this Act, he shall forthwith deliver up his certificate to the Court, Board, or Officer at the head of the Office in which he was practising at the time he was so suspended or dismissed, or to any Court or Officer to which the High Court or Chief Revenue Authority (as the case may be) orders him to deliver the same.

V.—Of the Remuneration of Pleaders, Mukhtárs, and Revenue Agents.

32. The High Court shall from time to time fix and regulate the fees payable upon all proceedings on the appellate side of such Court and in the subordinate Courts by any party in respect of the fees of his adversary's Pleader.

The Chief Revenue Authority shall from time to time fix and regulate the fees payable upon all proceedings in the Revenue Courts and Offices by any party in respect of the fees of his adversary's Pleader or Revenue Agent.

Tables of the fees so fixed shall be published in the Official Gazette.

Exception as to agents appointed under section twenty-four. Nothing in this section applies to Agents appointed under section twenty-four.

33. An Attorney-at-law, Pleader, Mukhtár, or Revenue Agent may make an agreement in writing with any person retaining or employing him respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges, or disbursements in respect of business done or to be done by such Attorney, Pleader, Mukhtár, or Agent, either by a gross sum, or by commission or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated, subject to the provisions and conditions in this part of this Act contained :

Provided that when any such agreement is made in respect of business done or to be done in any suit, the amount payable under the agreement shall not be received by the Attorney, Pleader, Mukhtár, or Agent until the agreement has been examined and allowed by an Officer of the High Court or District Court. If it appear to such Officer that the agreement is not fair and reasonable, he shall refer it to the Court for opinion, and the Court shall have power either to reduce the amount payable under the agreement or to order the agreement to be cancelled, and the costs, fees, charges, and disbursements in respect of the business done to be ascertained in the same manner as if no such agreement had been made.

34. Such an agreement shall exclude any further claim of the Attorney, Pleader, Mukhtár, or Agent beyond the terms of the agreement in respect of any services, fees, charges, or disbursements in relation to the conduct and completion of the business in reference to which the agreement is made, except such services, fees, charges or disbursements, if any, as are expressly excepted by the agreement.

35. A provision in any such agreement that the Attorney, Pleader, Mukhtár or Agent shall not be liable for negligence, or that he shall be relieved from any responsibility to which he would otherwise be subject as such Attorney, Pleader, Mukhtár, or Agent, shall be wholly void.

36. No suit shall be brought upon any such agreement.

But the High Court or District Court may examine and determine every question respecting the validity or effect of any such agreement,

And on petition of any person, or the representative of any person, a party to such agreement, or alleged to be liable to pay, or claiming to be entitled to be paid, the costs, fees, charges, or disbursements in respect of which the agreement is made,

if the agreement appear to such Court to be in all respects fair and reasonable,

the Court may, by order, enforce it in such manner and subject to such conditions, if any, as to the costs of the petition as the Court thinks fit :

But if the agreement does not appear to the Court to be fair and reasonable, the Court may declare it to be void, and shall thereupon have power—

(a) to order the agreement to be given up to be cancelled,

(b) to direct the costs, fees, charges, and disbursements incurred or chargeable in respect of the matters included therein to be ascertained in the same manner as if such agreement had not been made, and

(c) to make such order as to the costs of and relating to such petition, and the proceedings thereon, as the Court thinks fit.

Every petition under this section shall be chargeable under the Court Fees Act, 1870, as if it were a plaint.

Every order under this section may be enforced as if it were a decree.

37. No purchase by an Attorney, Pleader, Mukhtár, or Agent of the interest, or any part of the interest, of his client in any suit or other contentious proceeding to be brought or maintained, or in any unsatisfied decree or order,

and no agreement by which an Attorney, Pleader, Mukhtár, or Agent retained or employed to prosecute any suit, stipulates for payment only in the event of success in such suit or proceeding,

shall be enforced by any Court or Revenue Authority.

38. Where an Attorney, Pleader, Mukhtár, or Agent has made an agreement with his client in pursuance of the provisions of this Act, and anything has been done by such Attorney, Pleader, Mukhtár, or Agent under the agreement, and before the agreement has been completely performed by him, such Attorney, Pleader, Mukhtár, or Agent dies or becomes incapable to act, an application may be made to the High Court or District Court by any party to the agreement, or by the representatives of any such party, and such Court shall thereupon have the same power to enforce or set aside such agreement, so far as the same may have been acted upon, as if such death or incapacity had not happened.

The Court, if it deem the agreement to be in all respects fair and reasonable, may order the amount due in respect of the past performance of the agreement to be ascertained by an officer of the Court, and such officer in ascertaining such amount shall have regard, so far as may be, to the terms of the agreement, and payment of the amount found to be due may be enforced in the same manner as if the agreement had been completely performed by the Attorney, Pleader, Mukhtár, or Agent.

39. After any such agreement has been made, and before the conclusion of the business to which it relates, the client may, notwithstanding such agreement, change his Attorney, Pleader, Mukhtár, or Agent.

In case of such change the Attorney, Pleader, Mukhtár, or Agent, party to such agreement, shall be deemed to have become incapable to act under the same within the meaning of section thirty-nine;

and upon any order being made for ascertaining the amount due to him in respect of the past performance of such agreement, the High Court or District Court shall direct the said officer to have regard to the circumstance under which such change has taken place;

and the Attorney, Pleader, Mukhtár, or Agent shall not be deemed entitled to the full amount of the remuneration agreed to be paid to him, unless it appear that there has been no default, negligence, improper delay, or other conduct on his part affording reasonable ground to the client for the change.

VI.—Penalties.

40. Except as herein provided, any person who practises as a Pleader or Mukhtár in any Civil or Criminal Court or Revenue Office, without holding a properly stamped certificate authorizing him so to practise, and then in force, shall be liable, by order of such Court or the Officer at the head of such Office, to a fine not exceeding ten times the amount of the stamp required by this Act to be impressed on the certificate which he should then have held, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

He shall also be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him as such Pleader or Mukhtár whilst he has been without such certificate.

41. Every person practising as a Revenue Agent in any Revenue Office without holding a certificate then in force and without being duly qualified to practise as herein provided,

and any person who having received the sanction mentioned in section twenty-four practises under section fifteen while such sanction continues revoked or suspended,

shall be liable, by order of the Chief Revenue authority or Officer in whose office he so practises, to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Every person so fined shall be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him in the course of such practising.

42. Any pleader or Mukhtár or Revenue Agent failing to make such deli-

very as is required by section thirty-one shall be liable, by order of the Court, Chief Revenue Authority or Officer to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Any Pleader, Mukhtár, or Revenue Agent who, under the provisions of this Act has been suspended or dismissed, and who, during such suspension or after such dismissal, practises as a Pleader or Mukhtár or Revenue Agent in any Court or Office, shall be liable, by order of such Court or Office,

to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

43. Every order under section forty, forty-one, or forty-two shall be subject to revision, by the High Court, if the order has been passed by a Court subordinate to the High Court, and by the Chief Revenue Authority, if the order has been passed by an Officer subordinate to such Authority.

44. Any Advocate, Attorney-at-law, Vakíl, or Mukhtár who has been removed or suspended from practice by a High Court and who practises as an Advocate, Attorney, Vakíl, Mukhtár or Revenue Agent after such removal or during such suspension shall, for every such offence, be liable, by order of such Court, to a fine not exceeding, in the case of an Advocate, Attorney, or Vakíl one thousand rupees, and in the case of a Mukhtár five hundred rupees.

VII.—Miscellaneous.

45. To facilitate the ascertainment of the qualifications mentioned in section four and section fourteen, the Local Government shall from time to time appoint persons to be Examiners for the purposes aforesaid, and make regulations for conducting such examinations.

46. Any person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces is practising as a Pleader in any Court in such part, and who wishes to be enrolled as a Pleader under this Act, may apply to be so enrolled to the Court in which he is practising.

Such Court, if subordinate to the High Court, shall forward the application to the High Court.

The High Court shall cause the applicant to be enrolled under the provisions of this Act, and, if he be practising in a subordinate Court, shall authorise the District Judge to grant a certificate to the applicant as provided in sections twenty-six, twenty-nine, and thirty.

Applications for enrolment under this section when made by any Pleader practising in a Court subordinate to the District Court shall be forwarded to the High Court through the District Judge.

47. Notwithstanding anything hereinbefore contained, any person who at the time when this Act comes into force is duly qualified to practise as a Pleader or Mukhtár in any Court,

or practises as an Agent in any proceeding before the Chief Revenue Authority, or in any office subordinate to such Authority,

in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces, may continue to practise as Pleader or Mukhtár (as the case may be) in such Court for the period of six months from such time without being admitted or enrolled, or having duly obtained a stamped certificate in pursuance hereof, in the same manner as if this Act had not been passed.

48. All fees now by law payable on proceedings in any Court by any party in respect of the fees of his adversary's Pleader shall continue to be payable and may be allowed during the said period of six months as if this Act had not been passed.

49. Every person now or hereafter enrolled as an Advocate or Vakíl on the roll of any High Court under the Letters Patent constituting such Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court in British India other than a High Court on whose roll he is not enrolled, or in any such Court with the permission of the Court, and in any Revenue Office, subject nevertheless to the rules in force relating to the language in which the Court or Office is to be addressed by Pleaders or Revenue Agents:

Provided that no such Vakíl shall be entitled to practise under this section before a Judge of the High Court, Division Court, or High Court exercising original jurisdiction.

50. No Advocate of a High Court shall be required to file or present a wakálatnáma or any other document empowering him to act.

51. Every person now or hereafter enrolled as an Attorney on the roll of any High Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court of British India other than a High Court established by Royal Charter, and in any Revenue Office.

52. Except as provided by sections thirteen, thirty-two to thirty-nine (both inclusive), forty-four, forty-nine, fifty, and fifty-one, nothing in this Act applies—

(a) to Advocates, Vakíls, and Attorneys at Law admitted and enrolled by any High Court under the Letters Patent by which such Court is constituted, nor to Mukhtárs practising in such Court.

(b) to Pleaders licensed by the Chief Court of the Panjáb, or

(c) to Advocates licensed by the Recorder of any Court in British Burmah.

FIRST SCHEDULE.

(See Section 2.)

Number and date of enactments.	Title.	Extent of Repeal.
Madras Regulation XIV. of 1816.	A Regulation for amending and modifying the Rules which have been passed regarding the Office of Vakeel or Native Pleader in the Courts of Civil Judicature.	The whole.
Bombay Regulation II. of 1827.	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	Chapter VI.
Act I. of 1846	For amending the law regarding the appointment and remuneration of Pleaders in the Courts of the East India Company.	The whole.
Act XX. of 1853	To amend the law relating to Pleaders in the Courts of the East India Company.	The whole.
Act XX. of 1865	To amend the law relating to Pleaders and Mukhtárs.	The whole.
Act XXIX. of 1865	To amend the Pleaders, Mukhtárs, and Revenue Agents' Act, 1865.	The whole.
Act IV. of 1866	To amend the constitution of the Chief Court of Judicature in the Punjab and its Dependencies.	Section fifty-one.
Act IX. of 1866	To extend to the Sudder Court of the North-Western Provinces certain provisions of "the Pleaders, Mukhtárs and Revenue Agents' Act, 1865," and of Act No. XXIX. of 1865.	The whole.
Act XXVI. of 1867	An Act to amend the law relating to Stamp duties	So much as has not been repealed.

SECOND SCHEDULE.

(See Section 29.)

Form of Pleader or Mukhtár's Certificate.



Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. Pleader [or Mukhtár] whose place [or places] of business is [or are] at _____ hath this day delivered and left with me a declaration in writing signed by him, and containing his name and place [or places] of business and the Court [or Courts] of which he is admitted a Pleader [or Mukhtár], together with the year in which he was so admitted; and I hereby further certify that he is duly enrolled in the High Court of Judicature at _____ [or as the case may be], and that he is entitled to practise as a Pleader [or Mukhtár] in the District Courts, Subordinate Courts, and Small Cause Courts [or the Sadr Amíns' Courts, or the Munsifs' Courts, as the may be], and to practise as a Revenue Agent before the Board of Revenue of _____ [or as the case may be] for the period of one year from the date hereof. Given under my hand this _____ day of _____ 187 .

C. D.

Registrar [or as the case may be] of the High Court of Judicature at _____ [or as the case may be].

Form of Revenue Agent's Certificate.



Pursuant to The Pleaders' Act, of 1871, I hereby certify that A. B. of _____ is entitled to practise as a Revenue Agent before the Board of Revenue of _____ [or as the case may be], and in any Office subordinate thereto, for the period of one year from the date thereof. Given under my hand this _____ day of _____ 187 .

C. D.

Secretary to the Board of Revenue of _____ [or as the case may be].

THIRD SCHEDULE.

(See Section 30.)

Stamps on Certificates.

I.—On a certificate authorizing the holder to practise as a Pleader:—

- (a) In the High Court and any subordinate Court. Fifty rupees.
- (b.) In the District Courts, Courts subordinate thereto, and Small Cause Courts. Twenty-five rupees.
- (c.) In the Sadr Amíns' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners, and Tahsildars. . . . Fifteen rupees.

- (d.) In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned Five rupees.
- II.—On a certificate authorizing the holder to practise as a Mukhtár:—
- (a.) In the High Court and any subordinate Court. Twenty-five rupees.
- (b.) In the District Courts, Courts subordinate thereto, and Small Cause Courts Sixteen rupees.
- (c.) In the Courts of the Commissioners of Circuit, Magistrates and Subordinate Magistrates: in Sadr Amíns' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners, and Tahsildárs Eight rupees.
- (d.) In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned Four rupees.

III.—On a certificate authorizing the holder to practise as a Revenue Agent:—

- (a.) In the Board of Revenue or in any Office subordinate thereto ... Fifteen rupees.
- (b.) In the Office of a Commissioner or in any Office subordinate to a Commissioner Ten rupees.
- (c.) In the Office of a Collector or in any Office subordinate to a Collector Five rupees.

STATEMENT OF OBJECTS AND REASONS.

This Bill has two primary objects; one, to consolidate the law relating to Pleaders, Mukhtárs, and Revenue Agents; the other, to amend that law so far as it relates to agreements between certain legal practitioners and their clients.

In Bengal, the North-Western Provinces, the Panjáb, and Oudh, the law on the subject is contained in three Acts (XX. of 1865, XXIX. of 1865, and IX. of 1866): in the Presidencies of Madras and Bombay it is contained in Acts I. of 1846, XX. of 1853, Madras Regulation XIV. of 1816, and Bombay Regulation II. of 1827, chapter VI.; in the Panjáb, Act IV. of 1866 (sections ten, eleven, twelve, forty-four, and fifty-one) contains some special provisions as to Pleaders in the Chief Court and their fees; and in British Burmah the Records' Courts Act XXI. of 1863 (sections sixteen, seventeen, and eighteen) contains similar provisions. The Central Provinces and all British Burmah outside the local limits of the Recorders' jurisdiction appear to be devoid of any law on the subject.

The present Bill consolidates and extends to the whole of British India such of the provisions of Acts XX. of 1865 and XXIX. of 1865 as appear to be generally applicable to the country.

With regard to agreements for remuneration between clients and their legal advisers, Act XX. of 1865, section thirty-nine, permits such agreements to be made, and declares that they shall not be enforced otherwise than by regular suit. This provision, which has been held to place such contracts on the same footing as an ordinary contract between private persons, has, for obvious reasons, not worked satisfactorily. A flagrant instance of the evil of the present law is furnished by the recent case of *Nuthoo Lall v. Budree Pershad*, I. Allahabad Reports 1; and though the High Court there held that it was not the duty of the lower Courts to decree (as they had done), on mere proof of the contract, the enforcement of an extortionate bargain between a pleader and his client, the legislature should not leave so important a rule to depend on the decision of a single High Court. The Bill repeals the section in question, and replaces it by a set of provisions modelled on the recent English Statute 33 & 34 Vic., Cap. 28 (to amend the law relating to the remuneration of Attorneys and Solicitors), sections four, six, seven, eight, nine, eleven, thirteen, and fourteen.

Section thirty-three of the Bill declares that Pleaders, &c., may make agreements as to their remuneration, but that the amount agreed on shall not be paid until the agreement has been examined and allowed by an officer of the High Court or of the District Court. The Court is empowered either to reduce the amount or to order the agreement to be cancelled. The agreement (section thirty-four) will exclude further claims in respect of the business therein referred to. Provisions relieving the pleader, &c., from liability for negligence will be void (section thirty-five). No suits are to be brought on such agreements, but on petition of either party the Court may enforce or set it aside (section thirty-six). The Bill then declares void (a) purchases by a pleader of his client's interest in future suits or in unsatisfied decrees, and (b) agreements by which the pleader stipulates for payment only in the event of success. Provision is made (section thirty-eight) for the case of the pleader's death or incapacity, and the client is empowered (section thirty-nine) to change his pleader notwithstanding such agreement.

The other novel provisions of the Bill are only two.

At the recommendation of the Government of Bengal, all Mukhtárs are restored to the privilege of appearing, pleading, and acting in Criminal Courts, which they formerly enjoyed under Act XX. of 1865, and Mukhtárs heretofore admitted and enrolled in Lower Bengal as Revenue Agents are empowered (section seven) to appear and act in suits in Munsifs' Courts under Bengal Act VIII. of 1869 (to amend the procedure in suits between landlord and tenant).

Penalties are provided (section forty-five) for Advocates, Pleaders, and Mukhtárs removed or suspended by a High Court who practise after such removal or during such suspension.

(Signed) J. F. STEPHEN.

The 2nd January 1871.

WHITLEY STOKES,
Secretary to the Government of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

Bill No. 4 of 1871.

THE A'BKA'RÍ' BILL, 1871.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTION

1. Short title.
Local extent.
Commencement of Act.
2. Repeal of Acts.
3. Interpretation-clause.
4. Saving of Act XVI. of 1863.
- II.—Manufacture of Spirits and Fermented Liquor.*
5. English distilleries not to be constructed or worked without license.
6. Chief Revenue Authority to prescribe rules for regulating English distilleries.
7. Collectors may establish distilleries for country spirits.
8. Chief Revenue Authority may prescribe rules for distilleries.
9. Construction or working of breweries and manufacture of malt liquor, without license, prohibited.
- III.—Sale of Spirits and Fermented Liquor.*
10. English spirits and fermented liquor not to be sold without license.
11. Fee for wholesale license.
12. Fee for retail license.
What to be held a retail sale.
13. Country spirits and drugs not to be sold without license.
14. Tári to be held to be a fermented liquor.
15. Proviso.
16. Supply of opium to licensed vendors.
Proviso.
17. Sale of more than specified quantities of country spirits, &c., prohibited.

IV.—Duties.

18. Rate of duty to be levied on English spirits.
19. Spirits from foreign territory subject to duty.
20. Duty on the retail sale of country spirits, &c.

V.—Farm of Duties.

21. Power to farm out duties.
22. Chief Revenue Authority to regulate invitation and acceptance of tenders for such farm.
23. Farmer to make arrangements with local manufacturers and vendors.
24. List of licenses granted by farmer to be filed.
Restrictions with respect to grant of licenses.
25. Lease may be cancelled.
Compensation to farmers in certain cases.
26. Recovery of arrears of tax or duty by farmers.

VI.—Licenses.

27. Licensed retail vendors of country spirits to furnish security.
28. Duration and renewal of license.
29. Chief Revenue Authority to regulate form of license.
30. Power to recall license.
31. Surrender of license.

VII.—Powers of Officers.

SECTION.

32. Collectors of Land Revenue to have charge of the A'bkári Revenue.
33. Collectors may appoint A'bkári officers.
34. Tahsildárs may be A'bkári Dároghas.
35. Power to regulate supply of tári and intoxicating drugs to licensed vendors.
36. Recovery of arrears of tax or duty.
37. Power of Abkári officers to inspect shops.
38. And to arrest persons carrying spirits, &c., liable to confiscation.
39. And to arrest unlicensed distillers, &c.
40. And to search on information of illicit manufacture or possession.
41. Police, Customs, and Revenue Officers may be invested with powers of A'bkári officers.
42. A'bkári officer to report every arrest, seizure, or search to his official superior, and to take person arrested to Magistrate.
43. Collector may issue warrant of arrest in certain cases.
44. Collector may issue search-warrant.
45. Procedure after arrest or seizure.
46. Police officers to assist A'bkári officers.

VIII.—Penalties.

47. For constructing or working a distillery without license.
48. For non-observance of rules prescribed by Chief Revenue Authority.
49. For removing spirituous liquors without payment of duty.
50. For irregular re-land of spirituous liquors.
51. For working brewery without license.
52. For refusing to produce license on demand of A'bkári officer or for breach of license.
53. For sale in contravention of license.
Proviso.
54. For permitting drunkenness, &c., in shop.
55. For conveying country spirits from distillery without pass, &c.
56. For contravention of rules prescribed by the Chief Revenue Authority.
57. For illicit manufacture or sale of country spirits, &c.
Proviso.
58. For illegal possession of country spirits, &c.
Proviso.
59. Exceptions as to tári, ganja, and bháng.
Cultivators of ganja or bháng to sell only to licensed person.
60. For having in possession a greater quantity of opium than five tolas weight.
61. Exception in favour of opium-cultivators, travellers, and horse-dealers.
For possession of excessive quantity of opium by travellers, &c.
62. For sale of adulterated opium, &c., by licensed vendors.
63. For conniving at the illicit manufacture or sale of spirits, &c.
64. On Police neglecting to assist.
65. For maliciously giving false information.
66. For vexatious search or seizure.
67. On A'bkári officers for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.
68. For conniving at escape of persons arrested, &c.
69. Adjudication of penalties and seizures.
70. Procedure in cases other than those of persons sent in custody by a Collector or A'bkári officer.
71. Punishment on second or subsequent conviction.
72. Confinement in civil jail.
73. Disposal of confiscated goods.
74. Disposal of fines, &c., as rewards.
Rewards where no fine is realized.
75. Fines undisposed of to belong to Government.
Special rewards to informers.

SECTION. IX.—*Military Cantonments.*

76. Rules respecting the manufacture and sale of spirits, &c., in Military Cantonments.
77. Mode of placing arrest or search within Military Cantonments.

X.—*Miscellaneous.*

78. Drawback on exportation.
79. No drawback on spirits exported to British Indian ports except Aden or shipped as stores.
80. Recovery of sums due under bond.
81. Appeals from orders and sentences passed under this Act.
82. Powers vested in officers of the Opium Department.

Schedule—(Acts repealed).

A Bill to consolidate and amend the law Relating to the A'bhári Revenue in Northern India.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern India and British Burmah relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom: It is hereby enacted as follows:—

I.—*Preliminary.*

Short title. 1. This Act may be called "The A'bhári Act, 1871."

Local extent. It extends to the territories respectively under the government of the Lieutenant Governors of the North Western Provinces and the Punjáb and of the Chief Commissioner of Oudh, the Central Provinces, British Burmah, and Coorg.

Commencement of Act. It shall come into force in the North-Western Provinces, the Punjáb, Oudh, and the Central Provinces on the passing thereof, and in British Burmah and Coorg on the expiry of six months from such passing.

Repeal of Acts. 2. The Acts mentioned in the schedule hereto annexed are repealed.

Interpretation-clause. 3. In this Act, "Chief Revenue Authority" means—
in the territories subject to the Lieutenant Governor of the North-Western Provinces, the Board of Revenue,
in the Punjáb and Oudh, the Financial Commissioner, and
in the Central Provinces, British Burmah and Coorg, the Chief Commissioner.

"Collector" includes any Revenue Officer in independent charge of a District.

"Magistrate" means any Magistrate exercising powers not less than those of a Subordinate Magistrate of the first class.

"Country-spirit" means any spirit made by the Native process of distillation.

"Intoxicating drugs" includes ganja, bhang, charas, opium, and every preparation and admixture of the same.

4. Nothing herein contained affects Act No. XVI. of 1863 (to make special provision for the levy of the excise duty payable on spirits used exclusively in Arts and Manufactures or in Chemistry).

II.—*Manufacture of Spirits.*

5. No person shall construct or work a distillery after the manner in which distilleries are worked without license. Any distillery constructed and worked in England, without a license under the hand of the Collector of the District in which such distillery is situated.

6. The Chief Revenue Authority, with the sanction of Government, may from time to time make rules relative to—

- the granting of licenses under section five;
- the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;
- the size and description of the stills,
- the passing and storing of the spirits,
- the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein;
- the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

7. The Collector, with the sanction of the Chief Revenue Authority, may—

- establish at any place within his jurisdiction a distillery in which spirits may be manufactured after the native process;
- from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery; and
- discontinue any distillery so established.

8. The Chief Revenue Authority may from time to time make rules relative to

- the management of distilleries established under section seven,
- the condition on which spirits may be manufactured in the said distilleries, and
- the passes to be issued for the conveyance of such spirits to the shops of the vendors.

9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

Except in the Central Provinces, British Burmah and Coorg, the sanction of the local Government is required to validate such rules.

III.—Sale of Spirits.

10. Spirituous liquors passed from distilleries worked according to the English method, fermented liquors not to be sold without license. Spirituous and fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

11. Persons taking out licenses for the whole-sale vend of spirituous and fermented liquors as aforesaid shall pay, for every such license, the sum of sixteen rupees.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

12. Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

Provided that such fee or tax be at such rate for each license as does not exceed the total sum of one hundred rupees for the whole year.

Any sale of spirituous or fermented liquors as aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

13. No person shall manufacture spirits after the native process, or sell such spirits, or *tárá* or *pachwái*, or any intoxicating drug, except under license from the Collector.

14. All the provisions relating to the sale or possession of fermented liquors contained in the following sections apply to the sale or possession of *tárá*, whether in a fermented state or otherwise; and all *tárá*, both fresh and fermented, is included in the expression "fermented liquors" as used in the following sections.

15. Provided that the Local Government may suspend the operation of all the provisions relating to *tárá*, contained in this Act, with respect to any district in which the consumption of *tárá* in a fermented state is inconsiderable; and thereupon *tárá* may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

16. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Chief Revenue Authority from time to time direct: and no other description of opium shall be sold by such vendors.

The Local Government may, from time to time, by order, exempt any district from the operation of this section.

17. Except for the supply of licensed vendors, country spirits, *tárá*, and *pachwái*, and intoxicating drugs shall not be sold in larger quantities than are hereunder specified—

country spirits, one ser;
tárá or *pachwái* four sers;
ganja or bhang, or any preparation or admixture thereof, one quarter of a ser;
charas or opium, or any preparation or admixture thereof, five tolas weight;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

IV.—Duties.

18. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

- the quantity and strength of the spirit,
- the place of its destination
- the person to whom it is consigned, and
- whether the duty has been paid or secured by bond.

19. Spirituous liquors manufactured at any place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section eighteen:

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

20. Whenever a license for the retail sale of country spirits, *tárá* or *pachwái*, or intoxicating drugs, is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Such tax or duty shall be specified in the license and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tãri only, at those periods of the year when the fresh juice is in request: fees may be demanded for such special licenses at a rate not exceeding one rupee for each license; and the vendors shall not be subject to any other tax or duty in respect of such sale.

V.—Farm of Duties.

21. The Collector may, with the sanction of the Chief Revenue Authority, let in farm, for any period not exceeding five years, the duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any division of a district.

22. The Chief Revenue Authority may prescribe rules—

Chief Revenue Authority to regulate invitation and acceptance of tenders for such farm.

(a) for the invitation and acceptance of tenders for such farms.

(b) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

(c) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

23. When the duties leviable on any of the

Farmer to make arrangements with local manufacturers and vendors.

articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements

with the manufacturers and vendors within the limits of his farm;

And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

24. Every such farmer shall file in the Collector's office a list of all the

List of licenses granted by farmer to be filed.

licenses granted by him in such form as may be prescribed by the Chief Revenue Authority.

The Collector, with the sanction of the said Chief Revenue Authority, may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

25. The Collector may, with the sanction of the Chief Revenue Authority, cancel any lease granted under this Act; or may, within the period of the lease, impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

26. Every farmer of A'bkãri revenue may use the same means and processes for the recovery of any arrear of tax or

Recovery of arrears of tax or duty by farmers.

duty due to him from any authorized vendor, as may be lawfully used by zamindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

VI.—Licenses.

27. Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security, as the Collector may require.

28. Unless otherwise especially authorized by the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

29. The Chief Revenue Authority may regulate the form and conditions of all licenses granted under this Act.

30. The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence.

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs.

31. Any licensed retail vendor may surrender his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license he may remit the fine so prescribed.

VII.—Powers of Officers.

32. The collection of the revenue arising from the manufacture of spirits and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Collector with the previous sanction of the Chief Revenue Authority may delegate all or any of the powers conferred upon him by this Act to any subordinate officer in any district or place; and such officer shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and such powers and authority shall cease to be exercised in such district or place by the Collector during the continuance of such appointment.

33. Collectors may appoint *dároghas*, *jamadárs*, *peons*, *surveyors*, *gaugers*, and other officers, for the collection of the A'bkári Revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled A'bkári Officers.

34. In districts where there are *tahsildárs* and other local officers for the collection of the land revenue, the office of A'bkári *dárogha* may be united with that of *tahsildár*, or any of such local officers, and the said officers, together with the officers subordinate to them shall be deemed to be A'bkári Officers within the meaning of this Act.

35. The Chief Revenue Authority may regulate the mode in which *tári* shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing *ganja*, *bháng*, or *charas* for the supply of the licensed vendors of those drugs.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act, or any arrear due from any farmer of A'bkári revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

37. Any A'bkári officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

38. Any A'bkári officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act;

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

39. Any A'bkári officer above the rank of a *jamadár* of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs, and may seize such still with the materials for working it, and all such liquors and drugs.

40. Whenever any A'bkári officer above the rank of a *jamadár* of peons, has reason to believe, from information given by any person, which information shall be taken down in writing,

that spirits are unlawfully manufactured, or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset, (but always in the presence of an officer of police not being under the grade of a *jamadár*) enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

41. The powers of seizure, search, and arrest given to A'bkári officers by the three last preceding sections may, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Governments may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section for the suppression of illicit dealings in opium, shall be deemed to be A'bkári officers within the meaning of this Act.

42. Whenever an A'bkári officer arrests any person,

or seizes any still, or any liquors or drugs liable to confiscation under this Act,

or enters any house, boat, or place for the purpose of searching for any such illicit articles,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior,

and unless acting under the warrant of the Collector, shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

43. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or to have in his possession any such liquors or drugs liable to confiscation under this Act.

44. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any of the grounds mentioned in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadár of peons, in the manner prescribed in section forty.

45. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the persons arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such persons or the release of such articles.

46. All Police officers are required to aid the A'bkárfi officers in the due execution of this Act, upon notice given or request made by such officers.

VIII.—Penalties.

47. Whoever constructs or works a distillery after the English method without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand Rupees ;

and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

48. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section five, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees ;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

49. Whoever removes or attempts to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees ;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

50. Whoever re-lands, or attempts to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees ;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

51. Whoever constructs or works a brewery, or manufactures malt liquor, without a license, shall for every such offence be punished with fine not exceeding five hundred rupees.

52. Every person licensed to manufacture country spirits, or to sell spirituous or fermented liquors or intoxicating drugs, who fails to produce his license on the demand of any A'bkárfi officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

53. Every licensed retail vendor, who sells any larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Provided that nothing in this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

54. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who permits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in

barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

55. Whoever conveys or attempts to convey any country spirits from a distillery established under section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

56. Whoever wilfully contravenes any rule prescribed by the Chief Revenue Authority for the management of a distillery established as aforesaid, otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

57. Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Nothing in this section or in section ten applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

58. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who has in his possession any larger quantity of country spirits, or tári, or pachwái, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section seventeen,

or transports by land or by water, or has in his possession any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

59. The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors, do not apply to the sale and possession of tári, the produce of the date tree, when supplied or used for the manufacture of gúr or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of ganja or bhang by the cultivators of the plants which produce those drugs respectively.

But such cultivators are prohibited from selling any ganja or bhang to any one other than a licensed vendor, or a person duly authorized to purchase by pass or license from the Collector.

Every such cultivator acting in breach of this prohibition, shall, for every such offence be punished with fine not exceeding five hundred rupees.

60. Every person, other than a licensed vendor, who has in his possession a greater quantity of opium than five tolas weight, shall for every such offence be punished with fine not exceeding five hundred Rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight;

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

61. Nothing in section sixty applies to the persons and circumstances hereinafter specified, namely:—

(a) Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy, and the delivery of the produce to the opium agent,

(b) Travellers and visitants from foreign States or countries having in their possession any quantity of foreign opium not exceeding two sers, the produce of such States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

(c) Dealers in horses travelling with strings of horses from beyond the south-west frontier of the territory under the government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

If opium be found in the possession of any such traveller, visitant, or dealer in horses in excess of the quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

62. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of which he has taken out a

license, or, who, except in districts exempted from the operation of section sixteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

63. Every proprietor, farmer, tahsildár, gumáshta, or other manager of land, who authorizes or connives at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

64. Any Police officer who, without lawful excuse, neglects or refuses to assist as aforesaid, and any dárogha or other officer in charge of a Police station, who, on application made by an A'bkárá officer under section forty, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadár, shall for such offence be punished with fine not exceeding five hundred rupees.

65. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested, or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

The whole or any part of any fine levied under this section may be paid to the person aggrieved.

66. Any A'bkárá officer who without reasonable ground of suspicion, searches or causes to be searched any house, boat, or other place, or vexatiously and unnecessarily seizes the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or vexatiously and unnecessarily arrests any person, or commits any other excess not required for the execution of his duty, shall for such offence be punished with fine not exceeding five hundred rupees.

Such fine or any portion thereof, may be paid to the person aggrieved.

67. Any A'bkárá officer neglecting to report the particulars of an arrest, seizure, or search within twenty-four hours there-

of, or who, except in districts exempted from the operation of section sixteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

68. Any A'bkárá officer unlawfully releasing or conniving at the escape of any person arrested under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

69. All fines leviable for offences against this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any A'bkárá officer.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or A'bkárá officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

71. Whenever any person is convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

72. Every person imprisoned for an offence under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in

any person arrested, or any illicit articles seized under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

68. Any A'bkárá officer unlawfully releasing or conniving at the escape of any person arrested under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

69. All fines leviable for offences against this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any A'bkárá officer.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or A'bkárá officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

71. Whenever any person is convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

72. Every person imprisoned for an offence under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in

any person arrested, or any illicit articles seized under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

68. Any A'bkárá officer unlawfully releasing or conniving at the escape of any person arrested under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

69. All fines leviable for offences against this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any A'bkárá officer.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or A'bkárá officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

71. Whenever any person is convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

72. Every person imprisoned for an offence under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in

the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

73. All things confiscated under this Act, except opium, shall be disposed of by the Collector by public sale.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

74. One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxicating drugs, and one half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit; and such Authority may direct by general order what classes of A'bkári officers shall receive rewards, and what classes shall have no title to share therein.

75. All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

But the Chief Revenue Authority may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

IX.—Military Cantonments.

76. Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless with the knowledge and consent of the Commanding Officer:

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

77. In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance:

Mode of making arrest or search within Military Cantonments.

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

X.—Miscellaneous.

78. A drawback of the duty paid as aforesaid on spirits manufactured after the English method, and exported by sea, to Aden or any port not situate in British India, shall be allowed by the Collector of Customs at the port of exportation.

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

79. No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

80. Any sum remaining due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

81. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

82. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium;

and the officers of the Opium Department shall exercise the powers conferred by this Act on A'bkári officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be A'bkári officers within the meaning of this Act.

SCHEDULE.

Number and Year.	Title of Act.
XXI. of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.
XXIII. of 1860	An Act to amend Act XXI. of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
X. of 1864	An Act to amend Act XXI. of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII. of 1864	An Act to provide for the extension of Act XXI. of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII. of 1868	An Act to give validity to certain Abkaree Rules in British Burmah.

STATEMENT OF OBJECTS AND REASONS.

The law relating to the A'bkárá revenue in Northern India is now contained in four Acts, XXI. of 1856, XXIII. of 1860, X. of 1864, and XXVIII. of 1864. In British Burmah the law is in the form of executive rules to which Act XXIII. of 1868 gave a temporary validity. The primary object of this Bill is to substitute one enactment for all these Acts and Rules.

The law has been re-arranged, and the wording here and there improved; but no change has been made in its substance otherwise than by the omission of a few sections dealing with matters sufficiently provided for by the Penal Code (XLV. of 1860) and the Sea Customs Act (VI. of 1863).

The Bill does not extend to the Lower Provinces of Bengal; and the power of the local legislature to deal from time to time with the details of the A'bkárá law will thus remain unimpaired.

(Signed) J. F. D. INGLIS.

2nd January 1871.

WHITLEY STOKES,

Secretary to the Government of India.