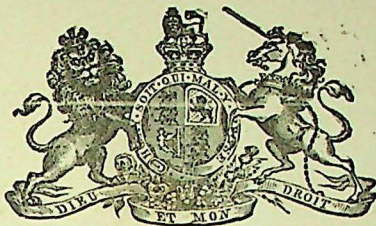


THE



Bombay Government Gazette.

Published by Authority.

THURSDAY, 31ST DECEMBER 1874.

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 22nd December 1874, and was referred to a Select Committee with instructions to make their report thereon in a month:—

Bill No. 19 of 1874.

A Bill to remove doubts as to the rights and liabilities of certain Native Soldiers.

WHEREAS doubts have arisen as to the rights and liabilities of certain Native Soldiers who have been enrolled without having been attested, and it is expedient to remove such doubts; It is hereby enacted as follows:—

1. Every person who has for the space of six months been in the receipt of military pay and been borne on the rolls of any Regiment, Corps, Depot, Ordnance Establishment, or Department of Her Majesty's Indian Army (of which the last pay statement, if produced,

shall be evidence), shall be deemed to have been duly enlisted, enrolled and attested, and shall not be entitled to claim his discharge on the ground of illegality or irregularity in his enlistment, enrolment, or attestation, or on any other ground save such as may be recognised by the orders and customs of the service.

STATEMENT OF OBJECTS AND REASONS.

It has lately been discovered that certain men now serving in the Native Army were not duly attested on enlistment, and doubts have consequently been raised as to their rights and liabilities.

The present Bill, which is framed on the model of section 59 of the English Mutiny Act, has accordingly been prepared. It simply declares that every soldier who has for six months received pay and been borne on the rolls, shall be deemed to have been duly enlisted, enrolled, and attested.

(Signed) H. W. NORMAN.

The 10th December 1874.

WHITLEY STOKES,
Secretary to the Government of India.

[Published with the "Bombay Government Gazette" on the 31st December 1874.]

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 8th December 1874, and was referred to a Select Committee with instructions to make their report thereon in two months:—

Bill No. 16 of 1874.

A Bill to amend the law relating to Probates and Letters of Administration.

WHEREAS, under the Indian Succession Act, 1865, the effect of an unlimited grant of probate or letters of administration made by any Court in British India is confined to the Province in which such grant is made: And whereas it is expedient to extend over British India the effect of such grants when made by a High Court; It is hereby enacted as follows:—

1. All probates and letters of administration granted by a High Court after the passing of this Act shall, unless otherwise directed by the grant, have effect over all the moveable and immoveable property of the deceased throughout the whole of British India, and shall be conclusive as to the representative title against all debtors of the deceased and all persons holding property which belonged to him; and shall afford full indemnity to all debtors paying their debts and to all persons delivering up such property to the executor or the administrator, as the case may be.

2. Except in cases where it is sought to obtain a grant of probate or letters of administration limited to the Province in which the High Court making the grant is situate, the executor or the person applying for administration to the effects of any person hereafter dying in British India and leaving property in more than one Province shall include in the inventory of the effects of the deceased his moveable or immoveable property situate in each of the said Provinces.

And the value of such property situate in the said Provinces, respectively, shall be separately stated in such inventory, and the probate or letters of administration shall be chargeable with

a fee corresponding to the entire amount or value of the property affected thereby wheresoever situate within British India.

3. And whereas it is expedient to grant relief where too high a court-fee has been paid on any probate of a will or letters of administration, it is hereby further enacted as follows:—

Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if such person produces the probate or letters to the Chief Controlling Revenue Authority within six months after the true value of the property has been ascertained,

and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said Authority may—

- (a) cancel the stamp on the probate or letters;
- (b) substitute another stamp for denoting the duty which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or, if the difference be considerable, repay the same in money, at his discretion.

4. And whereas it is also expedient to grant relief where a grant or probate or letters of administration has been made more than once in respect of the whole or any part of the same estate, it is hereby further enacted as follows:—

(a) Whenever a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, no fees shall be chargeable under the Court Fees Act, 1870, when a like grant is made in respect of the whole or any part of the same property belonging to the same estate;

(b) whenever a grant of probate or letters of administration has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under the same Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

STATEMENT OF OBJECTS AND REASONS.

1. A grant of probate or letters of administration under the Indian Succession Act, 1865, takes effect only in the Province in which the grant is made, and 'Province' is defined as a 'division of British India having a Court of last resort.' Probate or administration granted (say) in Lower Bengal is therefore inoperative in Madras, Bombay, and elsewhere in India; and the executor of a shareholder in the Bank of Bengal who dies in Calcutta (where his will is proved), would be liable to the extra expense of appointing three attorneys, and obtaining administration in Madras, Bombay, and the North-Western Provinces, if (as might well happen) the deceased was interested in the Banks of Madras and Bombay, and held shares in a tea-plantation in Kumáon.

2. A system involving expensive and tedious formalities may be expected to produce hardship, and cases which have recently come before the Government of India prove that such is actually the case.

3. The remedy is to provide that the person who is duly constituted executor or administrator by a competent Court shall be the owner of his testator's or intestate's property as completely throughout British India as he now is throughout the Province in which probate is granted. And there is no reason why in a country under one Supreme Legislature and one financial system,

a representative of a deceased person once duly constituted anywhere, should not be recognized everywhere.

4. It is thought that, in the first instance at all events, the 'competent' Court should be a High Court as defined by Act I. of 1868.

5. The opportunity has been taken to insert a provision (resembling that made by 55 Geo. III., c. 184, s. 40) for granting relief when too high a court-fee has been paid on any probate or letters of administration. The matter has been provided for executively (by Financial Notification, No. 2025, dated 15th August 1872), but it is more satisfactory to the public that such a provision should be made by the Legislature.

6. The Bill also proposes to give relief from double payment of court-fees where a grant of probate or letters of administration is made more than once in respect of the whole or any part of the same estate. This matter, also, has been provided for by the Executive; but the provision should now be placed on the Indian Statute-book.

(Signed) A. HOBHOUSE.

Simla, October 16th, 1874.

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 15th December 1874, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

Bill No. 17 of 1874.

THE INLAND CUSTOMS BILL, 1875.
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SCHEDULE.

A Bill for regulating Inland Customs Duties on Salt and Sugar, and for other purposes.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Inland Customs duties on salt and sugar, and to the import of salt, the export of sugar, and the manufacture of salt and saltpetre into, from and in the North-Western Provinces, the Panjáb, Oudh and Central Provinces; It is hereby enacted as follows :—

I.—PRELIMINARY.

1. This Act may be called "The Inland Customs Act, 1875": and shall come into force on the passing thereof.

This section, section two, and so much of this Act as refers to offences against any of its provisions or any rules made hereunder extend to the whole of British India;

The rest of this Act extends to the territories for the time being respectively subject to the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and the Chief Commissioners of Oudh and the Central Provinces;

And any part of this Act other than the parts specified in the second clause of this section, may be extended, by order of the Governor General in Council published in the *Gazette of India*, to any part of British India other than the said territories.

2. The enactments specified in the schedule hereto annexed are repealed to the extent mentioned in the third column of the said schedule.

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

the expression "the said territories" means the territories mentioned in the third clause of the first section:

the term "Collector" means a Collector or Assistant Commissioner of Inland Customs, and includes any revenue officer on whom the Local Government confers the powers of a Collector under this Act:

the term "Magistrate" means any Magistrate exercising powers not less than those of a Magistrate of the second class:

the term "Customs line" means a space of ground, to be declared under section ten, clause (b), into out of or across which salt or sugar cannot be legally taken without payment of the duty prescribed by this Act, and unless covered by a current protective document in such manner as may for the time being be prescribed under the same section:

the term "Imported," as applied to salt, means brought into the Customs line from the direction of the frontier of the said territories, and salt removed from Government depôt or Stores, or from Bonded Warehouses; and the term

"Exported," as applied to

sugar, means brought into the customs line from the opposite direction :

the term "Sugar" includes also saccharine produce, sweetmeats and all other articles of which "Sugar." sugar forms a principal ingredient, and which may be declared, by a rule under section ten, to be liable to duty under this Act :

the term "Saltpetre" includes rasi, saji and all other substances manufactured from saline earth, and khárinún, or Glauber's salt, and every form of sulphate or carbonate of soda ; and

the expression "Manufacture of salt" includes the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt, and the excavation or removal of natural deposits or of efflorescence of salt.

II.—OF THE IMPORT OF SALT, EXPORT OF SUGAR, AND MANUFACTURE OF SALT.

4. No salt shall be imported into the said territories, and no sugar shall be exported therefrom, and no salt or salt-petre shall be manufactured or refined therein, except subject to the conditions and payments and in accordance with the provisions of this Act and the rules for the time being prescribed hereunder :

Provided that nothing in this Act shall affect the importation of salt or exportation of sugar into or from any of the said territories from or into any other of the said territories or the Lower Provinces of the Presidency of Fort William.

5. The Governor General in Council may order the levy of the following duties :—

	<i>Per maund of three thousand two hundred tolas.</i>	
(a). On salt imported into the said territories.	Three rupees.	
(b). On refined sugar exported from the said territories ...	One rupee.	
(c). On unrefined sugar exported from the said territories ...	Six annas.	
(d). On salt manufactured in the said territories ...	Three rupees.	

6. The duty leviable under section five, clause (a), may be levied by way of a mileage rate on—

(a) salt imported from the Presidency of Bombay into any part of the territories under the administration of the Chief Commissioner of the Central Provinces and

(b) salt which having been so imported is afterwards moved from one place to another.

And the Governor General in Council may from time to time fix, for the purposes of this section, the rate per maund per mile, which shall be levied as aforesaid.

7. The Governor General in Council may from time to time, by order published in the *Gazette of India*, reduce or remit the duties ordered to be levied under section five.

8. All duties now leviable on salt or sugar imported into or exported from the said territories, shall, until otherwise directed by the Governor General in Council, be deemed to be leviable under this Act.

9. The Governor General in Council may order published in the *Gazette of India* prohibit the import of salt or the export of sugar into or from the whole or any part of the said territories.

10. The Governor General in Council may from time to time make rules relating to the following matters (namely)—

(a) the manner, time, and place in and at which, and the persons by whom, the duties leviable under this Act shall be collected and the dutiable goods be permitted to be imported and exported ;

(b) the position and extent of the Customs lines, and the mode in which such lines shall be defined and protected ;

(c) the manufacture, storage, and sale of salt ;

(d) what shall be deemed refined and what unrefined sugar ;

(e) the manufacture and refinement of salt-petre ;

(f) the form of licenses to be granted under this Act, the period for and the conditions on which such licenses, shall be in force, and the fee to be paid in respect of them ;

(g) the seizure, disposal or destruction of things liable to be seized or destroyed under this Act ;

(h) the manner in which fines levied, and the proceeds of sales of articles confiscated, under this Act, shall be distributed,

(i) and generally to carry out the provisions of this Act.

Such rules shall be published in the *Gazette of India*, and shall thereupon have the force of law.

Till otherwise directed, the rules now in force regarding the above-mentioned subjects, so far as they are not inconsistent with this Act, shall be deemed to have been issued under this Act, and the existing Customs line shall be deemed to have been defined and protected under this Act.

III.—OF THE POWERS OF OFFICERS.

11. Any officer of Inland Customs may stop and detain any person whom he has reasonable ground to suspect of carrying any salt or sugar liable to confiscation under this Act ;

and may search for and seize any such salt or sugar, together with the vessels, packages or coverings in which it is contained, and the animals and conveyances used in carrying it;

and may also arrest the person in whose possession such salt or sugar is found.

12. Any officer of Inland Customs may arrest

Power to arrest. any person whom he has reasonable ground to suspect to be liable to punishment under this Act.

13. Whenever any officer of Inland Customs

Power to enter and search place of illicit manufacture. or land-revenue, not being below the grade of a Sub-Assistant Patrol or Náib Tahsildár, has reason

to believe from information given by any person and taken down in writing, that salt or saltpetre is being unlawfully manufactured or stored,

such officer may, between sunrise and sunset (but always in the presence of an officer of police not being under the grade of a head constable), enter any house, boat, or place, in which there is reason to believe that salt or saltpetre is being so manufactured or stored,

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 materials used in the manufacture of such salt or saltpetre,

and may also arrest the occupier of the said house, boat, or place, together with all persons concerned in the manufacture of such salt or saltpetre, or in the keeping and concealing thereof.

14. Whenever an officer of Inland Customs or

Report of arrest, seizure, or search. land-revenue under the rank of Collector arrests any person under this Act,

or seizes any articles as liable to confiscation under this Act,

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

he shall (unless empowered under the next succeeding clause of this section), within forty-eight hours next after such arrest, seizure, or entry, make a full report of all the particulars of such arrest, seizure, or search, to his official superior for the information of the Collector.

Any officer making any arrest under this section, or his official superior, shall, if generally empowered to do so by the Collector, either send with all convenient despatch the person arrested to the Magistrate, or order the discharge of such person.

15. Whenever the Collector is informed of the

Procedure in respect of articles seized. seizure of any article exceeding five sers in quantity, liable to confiscation under this Act, he shall, with all convenient despatch, report the circumstances of the case to the Commissioner of Land-Revenue, who may—

declare the article to be confiscated, or impose such lesser penalty in lieu thereof as to him may seem fit, or

order the immediate release of such article.

If the quantity seized does not exceed five sers, the Collector shall possess the same powers, in

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regard to its disposal which by this section are conferred on Commissioners of Land-Revenue in regard to quantities exceeding five sers.

Whenever a Commissioner of Land-Revenue declares under this section any article to be confiscated, he may also declare to be confiscated any vessel, package, or covering in which such article is contained, and any animal or conveyance used in carrying it.

16. Whenever the Collector is informed of the

Procedure in respect of person arrested. arrest of any person, he shall (unless such person has been dealt with under the last clause of section fourteen), make such inquiry as he thinks necessary, and either send, with all convenient despatch, the person arrested to the Magistrate, or order the immediate discharge of such person.

17. All officers of police and officers of Govern-

ment engaged in the collection of land-revenue, Officers of Police and land-revenue to assist Customs officers. are empowered and required to assist the officers of the Inland Customs Department in the execution of this Act.

IV.—OF PENALTIES.

18. Whoever commits any of the following offences—

(a) evades payment of any of the duties imposed by this Act,

(b) without a license under this Act, or in contravention of the terms and conditions of any such license, manufactures or refines salt or saltpetre,

(c) attempts, or abets, or, being a proprietor, farmer, tahsildár, gumáshá or other manager of land, connives at any such evasion or manufacture,

(d) wilfully does anything in contravention of this Act, or of any rule for the time being prescribed under section ten,

shall, for every such offence, be punishable with fine not exceeding five hundred rupees;

and all salt, sugar, or saltpetre in respect of which the offence has been committed, together with the vessels, packages, or coverings in which such salt, sugar, or saltpetre is contained, and the animals and conveyances used in carrying it, shall be liable to confiscation;

and the works, materials, and implements constructed or prepared for the purpose of such illicit manufacture shall be also liable to confiscation and may be destroyed.

19. Any police officer who, without lawful ex-

Neglect or refusal by Police officer to assist. cuse, neglects or refuses to assist as provided in section seventeen,

and any chief constable or other officer in charge of a police station, who, on application made by an officer of Inland Customs or Land-Revenue to attend for any of the purposes specified in section thirteen, fails so to attend or to depute a subordinate officer, not being below the grade of head constable, so to attend,

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

20. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of salt or saltpetre, or as having in his possession any salt or saltpetre or sugar, in contravention of this Act, and so procures that such person be arrested, or that any house, boat, or place be searched, shall for every such offence be punishable with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

The officer imposing such fine may direct that it or any part thereof be paid to the person injured by such malicious information.

21. Any officer of Inland Customs who commits any of the following offences—

(a) without reasonable ground of suspicion, searches or causes to be searched any house, boat or place;

(b) vexatiously and unnecessarily seizes the moveable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(c) vexatiously and unnecessarily arrests any person;

(d) commits any other act to the injury of any person, when such act is not required for the execution of the officer's duty,

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

Such fine, or any part thereof, may, if the Magistrate imposing it so direct, be paid to the person aggrieved.

22. Any officer of Inland Customs unlawfully releasing or conniving at the escape of any person arrested under this Act, or acting in any manner inconsistent with his duty, for the purpose of enabling any person to do any thing whereby any of the provisions of this Act may be evaded or broken, or the revenue defrauded, shall for every such offence be punishable with fine not exceeding five hundred rupees.

23. All fines leviable for offences against this Act, shall be adjudged by the Magistrate on the information of the Collector or any officer of Inland Customs:

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under sections nineteen, twenty, twenty-one or twenty-two.

On the application of the Collector or any officer of Inland Customs, the convicting Magistrate may declare to be confiscated all works, materials and implements constructed or prepared for the purpose of manufacturing or refining salt or saltpetre contrary to the provisions of this Act.

24. 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 officer of Inland Customs or

Land-Revenue, the Magistrate shall issue a summons requiring the attendance of the persons 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:

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

25. Whenever any person is convicted of an offence against this Act, after having been previously convicted of an offence, against this Act or any enactment hereby repealed,

a term of imprisonment not exceeding six months may be imposed on such person in addition to the punishment which may be inflicted for a first offence against this Act;

and every such person shall, upon every subsequent conviction of an offence against this Act, be liable to six months' imprisonment in addition to any term of imprisonment to which he was liable at his last previous conviction.

26. All fines imposed under section eighteen, and the proceeds from sale of all confiscated articles, shall be employed in accordance with the rules that may from time to time be prescribed in that behalf by the Governor General in Council.

SCHEDULE.

A.—Acts.

Number and Year.	Title.	Extent of repeal.
XIV. of 1843...	An Act for regulating the levy of Customs Duties, and the manufacture of Salt in the North-Western Provinces of the Presidency of Bengal.	So much as has not been repealed.
XXXVI. of 1855	An Act to empower Officers of Customs and Land Revenue to search Houses and other enclosed places for contraband Salt in the North-Western Provinces.	The whole.
I. of 1860 ...	An Act to empower the Governor General in Council to increase the rate of Duty on Salt imported into the North-Western Provinces of the Presidency of Bengal.	So much as has not been repealed.
XVII. of 1861.	An Act to amend Act XIV. of 1843 (for regulating the Customs Duties in the North-Western Provinces.)	So much as has not been repealed.

SCHEDULE—continued.

A.—Acts—continued.

Number and Year.	Title.	Extent of repeal.
XXXI of 1861.	An Act to regulate the manufacture of Salpêtre and the sale of Salt educed in the refinement thereof,	The whole.
XIX of 1862	An Act to extend to the Province of Oude certain provisions of Acts XIV of 1843 and XXXVI of 1855, relating to the manufacture of contraband Salt, and to amend the last-named Act.	The whole.
VII of 1864	An Act for regulating the importation and manufacture of alimentary Salt in the Territories administered by the Chief Commissioner of the Central Provinces.	So much as has not been repealed.
XXXIII of 1867.	An Act to amend Act No. XXXI of 1861.	The whole.
XXV of 1869	An Act to provide Rules for the manufacture, storing and sale of Alimentary Salt in the North-Western Provinces, the Panjáb, Oude, and the Central Provinces, and for other purposes.	The whole.
XXV of 1872	An Act to give the force of law to certain Rules relating to Salt in the Panjáb.	The whole.
X of 1874 ...	An Act to amend the Law relating to Salt.	Sections three and four.

B.—Bengal Regulations.

XIX of 1812...	A Regulation for making certain Alterations in the Rules before established for the Collection of the Government Customs and Town Duties.	So much as has not been repealed.
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SCHEDULE—continued.

B.—Bengal Regulations—continued.

Number and Year.	Title	Extent of repeal.
XX of 1817...	A Regulation for reducing into one Regulation, with Amendments and Modifications, the several Rules which have been passed for the Guidance of Darogahs and other subordinate Officers of Police; for modifying the existing Rules concerning the Resistance or Evasion of Criminal Process, and for requiring further Aid to the Police in certain cases, from Proprietors and Farmers of Land and their Local Managers, as well as from the Munduls and other Heads of Villages.	Section twenty-nine, clauses fifth, sixth, seventh, and eighth.
X of 18...	Regulation for reducing into one Regulation, with Alterations and Amendments, the Rules at present in Force respecting the Manufacture, Adulteration, Impuration, Transportation, and Sale of Salt.	So much as has not been repealed.
X of 1826...	A Regulation for removing Doubts as to the Application of Section L. Regulation X. 1819, to the District of Goruckpore: for prohibiting the Manufacture within any of the Districts of Bengal, Behar, and Orissa, of Noonchye, or any Description of Saline Substance used as a condiment with Food, excepting on Account of, or with the Permission of Government; and for providing for the Retail Sale of Salt by Government Officers in certain Cases.	So much as has not been repealed.
IV of 1832...	A Regulation for declaring and explaining the Meaning and Intention of Section XLII. Regulation X. 1819.	The whole.

STATEMENTS OF OBJECTS AND REASONS.

1. The primary object of this Bill is to consolidate and simplify the law relating to Inland Customs Duties. That law is now scattered over no less than eleven Acts and five Regulations. These Regulations are quite obsolete, and though most of them have been expressly repealed for the Lower Provinces of Bengal by Act VII. of 1864 of the Bengal Council, they are still nominally in force in the North-Western Provinces.

Besides these legislative enactments, there are numerous orders of the Government of India and of the Local Governments of the Panjáb, North-Western Provinces and Central Provinces, which, whether they have in all cases the force of law or not, govern the practice of the Inland Customs Department as if they had the force of law. With respect to the sugar duties levied in the Panjáb beyond the old North-Western Provinces line, and perhaps in the Central Provinces south of the old Ságar Division, it seems, to say the least, doubtful whether the orders under which they are levied are legal. The Bill will remove this doubt.

2. The opportunity has been taken to make a few alterations in the law, which may be briefly stated as follows:—

3. Section 1, clause 2.—The question has been raised whether Magistrates in parts of India to which the present Inland Customs Acts have not been extended should try offences under those Acts.

For instance, a Bombay trader books and despatches by railway for the Central Provinces salt under some other name for the purpose of evading the Inland Customs Duty. It is clear that he has committed an offence under Act XIV. of 1843 as extended by Act VII. of 1864 to the Central Provinces. Should a Bombay Magistrate hear the charge? The Bill sets this point at rest.

4. *Section 3. Definitions.*—These definitions settle many doubtful points in the present law and are in accordance with actual practice.

5. *Section 4. Proviso.*—This is a mere extension of Act XVI. of 1848, so as to free from duty sugar exported from the Upper Provinces to the Lower Provinces of Bengal. No such duty has ever been levied, but under the law as it stands it is leviable.

6. *Section 7.*—This section is new, but in practice it has been always acted on. For instance, although the duty on salt imported into the Central Provinces is by law three rupees per maund, a deduction has always been allowed of the amount of duty paid in Madras or Bombay on salt imported from these presidencies. Again, until recently no duty was levied on sugar exported across the Customs line on the Indus, and even now it is not levied in the northern portion of that line.

7. *Section 9.*—The only provision of the present law corresponding with this is Section 1 of Act XIV. of 1871, and it is doubtful whether that section applies to articles taken from one part of British India to another. No salt is allowed to be imported into the Panjab across any part of the Customs Line north of the Satlaj, even on payment of duty. This is very necessary, as if trans-Indus salt (Kohat) were permitted to be imported cis-Indus, the difficulties in suppressing smuggling would be much increased. The trans-Indus salt is easily distinguishable from cis-Indus salt, and if found anywhere on the east of the Indus is known at once to have been smuggled.

8. *Section 10.*—This section is a reproduction, with the additions and modifications expressed in clauses (d), (f), (g), (h) and (i), of Acts XIV of 1843, section 3; XXXI of 1861, sections 1, 2, 3, 4 and 10, and XXV of 1869, section 1. The additions and modifications just referred to are as follows:—

Clause (d.) Disputes arise as to what is refined and what unrefined sugar; the line between each it is often difficult to draw. The Bill empowers the executive to determine such disputes.

Clause (f.) Under the present law (Act XXXI of 1861, sections 1 to 4 and section 11), the licenses for manufacturing and refining saltpetre and the other substances mentioned are required to be granted by the Local Government; the period of the license and the limits of the license-fees are fixed. In practice the licenses are issued by the Inland Customs officers subject to the control of the Local Governments. This clause will empower the Government of India to determine the limits of the license-fees.

Clauses (g), (h), and (i) are formal. Orders on the matters with which they deal have always been issued by the Executive Government. It is desirable that such orders should have the force of law.

9. *Section 13.*—The powers of officers to search houses, &c., and the precautions under which these powers are to be exercised, are prescribed in Acts XXXVI of 1855 and XIX of 1862. Section 13 of the Bill is drafted on the model of analogous sections in the Excise Act, X of 1871.

10. *Section 14, last clause.*—The officers of the Inland Customs are often stationed at great distances from the Collector. It would cause great delay if, on making an arrest, seizure or search, it were necessary to await the Collector's orders. Under this clause Collectors will be able to empower their subordinates to bring the person arrested before the Magistrate or discharge him at once. The present state of the law on this point is rather uncertain.

11. *Section 15.*—Under the present law the only authority (except at the Panjáb Mines) who can deal with articles seized as liable to confiscation is the Commissioner of Land Revenue, however small the quantity seized may be. On the Frontier Customs Line the law is strictly followed, but in the case of seizures made under Act XXXI of 1861 it seems to have been misapprehended, and the Customs Officers have been in the habit of disposing of seizures on their own authority. At the mines, seizures not exceeding five seers are dealt with by the Collector under rule 16 of the rules to which the force of law was given by Act XXV of 1872. It is now proposed to make this rule universal throughout the department, making a reference to the Commissioner of Land Revenue necessary only in the case of seizures exceeding five seers.

12. *Section 20.*—The penalty for maliciously causing search by false information is, under the present law (Act XXXVI of 1855, section 7), a fine of Rs. 500 and imprisonment for a period of two years. The present section is drafted so as to assimilate the punishment to that for the same offence under the Excise Act X of 1871, section 70.

13. The remaining sections are borrowed with slight modifications from the Excise Act, to which the Inland Customs Law is in many respects analogous.

(Signed) B. H. ELLIS.

CALCUTTA;
The 2nd December 1874. }

WHITLEY STOKES,
Secretary to the Government of India.

[Published with the "Bombay Government Gazette" on the 7th January 1875.]

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 15th December 1874, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

Bill No. 17 of 1874.

THE INLAND CUSTOMS BILL, 1875.

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SCHEDULE.

VI.—59 c

A Bill for regulating Inland Customs Duties on Salt and Sugar, and for other purposes.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Inland Customs duties on salt and sugar, and to the import of salt, the export of sugar, and the manufacture of salt and saltpetre into, from and in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces; It is hereby enacted as follows:—

I.—PRELIMINARY.

1. This Act may be called "The Inland Customs Act, 1875": and shall come into force on the passing thereof.

This section, section two, and so much of this Act as refers to offences against any of its provisions or any rules made hereunder extend to the whole of British India;

The rest of this Act extends to the territories for the time being respectively subject to the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and the Chief Commissioners of Oudh and the Central Provinces;

And any part of this Act other than the parts specified in the second clause of this section, may be extended, by order of the Governor General in Council published in the *Gazette of India*, to any part of British India other than the said territories.

2. The enactments specified in the schedule hereto annexed are repealed to the extent mentioned in the third column of the said schedule.

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

the expression "the said territories" means the territories mentioned in the third clause of the first section:

the term "Collector" means a Collector or Assistant Commissioner of Inland Customs, and includes any revenue officer on whom the Local Government confers the powers of a Collector under this Act:

the term "Magistrate" means any Magistrate exercising powers not less than those of a Magistrate of the second class:

the term "Customs line" means a space of ground, to be declared under section ten, clause (b), into out of or across which salt or sugar cannot be legally taken without payment of the duty prescribed by this Act, and unless covered by a current protective document in such manner as may for the time being be prescribed under the same section:

the term "Imported," as applied to salt, means brought into the Customs line from the direction of

the frontier of the said territories, and salt removed from Government depôt or Stores, or from Bonded Warehouses; and the term "Exported."

sugar, means brought into the customs line from the opposite direction:

the term "Sugar" includes also saccharine produce, sweetmeats and all other articles of which sugar forms a principal ingredient, and which may be declared, by a rule under section ten, to be liable to duty under this Act:

the term "Saltpetre" includes rasi, sajjî and all other substances manufactured from saline earth, and khârinûn, or Glauber's salt, and every form of sulphate or carbonate of soda; and

the expression "Manufacture of salt" includes the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt, and the excavation or removal of natural deposits or of efflorescence of salt.

II.—OF THE IMPORT OF SALT, EXPORT OF SUGAR, AND MANUFACTURE OF SALT.

4. No salt shall be imported into the said territories, and no sugar shall be exported therefrom, and no salt or saltpetre shall be manufactured or refined therein, except subject to the conditions and payments and in accordance with the provisions of this Act and the rules for the time being prescribed hereunder.

Provided that nothing in this Act shall affect the importation of salt or exportation of sugar into or from any of the said territories from or into any other of the said territories or the Lower Provinces of the Presidency of Fort William.

5. The Governor General in Council may order the levy of the following duties:—

	<i>Per maund of three thousand two hundred tolas.</i>
(a). On salt imported into the said territories.	Three rupees.
(b). On refined sugar exported from the said territories ...	One rupee.
(c). On unrefined sugar exported from the said territories ...	Six annas.
(d). On salt manufactured in the said territories ...	Three rupees.

6. The duty leviable under section five, clause (a), may be levied by way of a mileage rate on—

(a) salt imported from the Presidency of Bombay into any part of the territories under the administration of the Chief Commissioner of the Central Provinces and

(b) salt which having been so imported is afterwards moved from one place to another.

And the Governor General in Council may from time to time fix, for the purposes of this section, the rate per maund per mile, which shall be levied as aforesaid.

7. The Governor General in Council may from time to time, by order published in the *Gazette of India*, reduce or remit duties on salt or sugar in the whole or any part of the said territories all or any of the duties ordered to be levied under section five.

8. All duties now leviable on salt or sugar imported into or exported from the said territories, shall, until otherwise directed by the Governor General in Council, be deemed to be leviable under this Act.

9. The Governor General in Council may by order published in the *Gazette of India* prohibit the import of salt or the export of sugar into or from the whole or any part of the said territories.

10. The Governor General in Council may from time to time make rules relating to the following matters (namely)—

(a) the manner, time, and place in and at which, and the persons by whom, the duties leviable under this Act shall be collected and the dutiable goods be permitted to be imported and exported;

(b) the position and extent of the Customs lines, and the mode in which such lines shall be defined and protected;

(c) the manufacture, storage, and sale of salt;

(d) what shall be deemed refined and what unrefined sugar;

(e) the manufacture and refinement of saltpetre;

(f) the form of licenses to be granted under this Act, the period for and the conditions on which such licenses shall be in force, and the fee to be paid in respect of them;

(g) the seizure, disposal or destruction of things liable to be seized or destroyed under this Act;

(h) the manner in which fines levied, and the proceeds of sales of articles confiscated, under this Act, shall be distributed,

(i) and generally to carry out the provisions of this Act.

Such rules shall be published in the *Gazette of India*, and shall thereupon have the force of law.

Till otherwise directed, the rules now in force regarding the above-mentioned subjects, so far as they are not inconsistent with this Act, shall be deemed to have been issued under this Act, and the existing Customs line shall be deemed to have been defined and protected under this Act.

III.—OF THE POWERS OF OFFICERS.

11. Any officer of Inland Customs may stop and detain any person whom he has reasonable ground to suspect of carrying any salt or sugar liable to confiscation under this Act;

Power to detain suspected person and to seize goods liable to confiscation.

and may search for and seize any such salt or sugar, together with the vessels, packages or coverings in which it is contained, and the animals and conveyances used in carrying it;

and may also arrest the person in whose possession such salt or sugar is found.

12. Any officer of Inland Customs may arrest any person whom he has reasonable ground to suspect to be liable to punishment under this Act.

13. Whenever any officer of Inland Customs or land-revenue, not being below the grade of a Sub-Assistant Patrol or Nâib Tahsildâr, has reason to believe from information given by any person and taken down in writing, that salt or saltpetre is being unlawfully manufactured or stored,

such officer may, between sunrise and sunset (but always in the presence of an officer of police not being under the grade of a head constable), enter any house, boat, or place, in which there is reason to believe that salt or saltpetre is being so manufactured or stored,

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 materials used in the manufacture of such salt or saltpetre,

and may also arrest the occupier of the said house, boat, or place, together with all persons concerned in the manufacture of such salt or saltpetre, or in the keeping and concealing thereof.

14. Whenever an officer of Inland Customs or land-revenue under the rank of Collector arrests any person under this Act,

or seizes any articles as liable to confiscation under this Act,

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

he shall (unless empowered under the next succeeding clause of this section), within forty-eight hours next after such arrest, seizure, or entry, make a full report of all the particulars of such arrest, seizure, or search, to his official superior for the information of the Collector.

Any officer making any arrest under this section, or his official superior, shall, if generally empowered to do so by the Collector, either send with all convenient despatch the person arrested to the Magistrate, or order the discharge of such person.

15. Whenever the Collector is informed of the seizure of any article exceeding five sers in quantity, liable to confiscation under this Act, he shall, with all convenient despatch, report the circumstances of the case to the Commissioner of Land-Revenue, who may—

declare the article to be confiscated, or impose such lesser penalty in lieu thereof as to him may seem fit, or order the immediate release of such article.

If the quantity seized does not exceed five sers, the Collector shall possess the same powers, in

regard to its disposal which by this section are conferred on Commissioners of Land-Revenue in regard to quantities exceeding five sers.

Whenever a Commissioner of Land-Revenue declares under this section any article to be confiscated, he may also declare to be confiscated any vessel, package, or covering in which such article is contained, and any animal or conveyance used in carrying it.

16. Whenever the Collector is informed of the arrest of any person, he shall (unless such person has been dealt with under the last clause of section fourteen), make such inquiry as he thinks necessary, and either send, with all convenient despatch, the person arrested to the Magistrate, or order the immediate discharge of such person.

17. All officers of police and officers of Government engaged in the collection of land-revenue, Officers of Police and land-revenue to assist Customs officers, are empowered and required to assist the officers of the Inland Customs Department in the execution of this Act.

IV.—OF PENALTIES.

18. Whoever commits any of the following offences—

(a) evades payment of any of the duties imposed by this Act,

(b) without a license under this Act, or in contravention of the terms and conditions of any such license, manufactures or refines salt or saltpetre,

(c) attempts, or abets, or, being a proprietor, farmer, tahsildâr, gumâshâ or other manager of land, connives at any such evasion or manufacture,

(d) wilfully does anything in contravention of this Act, or of any rule for the time being prescribed under section ten,

shall, for every such offence, be punishable with fine not exceeding five hundred rupees;

and all salt, sugar, or saltpetre in respect of which the offence has been committed, together with the vessels, packages, or coverings in which such salt, sugar, or saltpetre is contained, and the animals and conveyances used in carrying it, shall be liable to confiscation;

and the works, materials, and implements constructed or prepared for the purpose of such illicit manufacture shall be also liable to confiscation and may be destroyed.

19. Any police officer who, without lawful excuse, neglects or refuses to assist as provided in section seventeen,

Neglect or refusal by Police officer to assist. shall for every such offence be punished with fine not exceeding five hundred rupees.

and any chief constable or other officer in charge of a police station, who, on application made by an officer of Inland Customs or Land-Revenue to attend for any of the purposes specified in section thirteen, fails so to attend or to depute a subordinate officer, not being below the grade of head constable, so to attend,

20. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of salt or saltpetre, or as having in his possession any salt or saltpetre or sugar, in contravention of this Act, and so procures that such person be arrested, or that any house, boat, or place be searched, shall for every such offence be punishable with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

The officer imposing such fine may direct that it or any part thereof be paid to the person injured by such malicious information.

21. Any officer of Inland Customs who commits any of the following offences—

(a) without reasonable ground of suspicion, searches or causes to be searched any house, boat or place;

(b) vexatiously and unnecessarily seizes the moveable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(c) vexatiously and unnecessarily arrests any person;

(d) commits any other act to the injury of any person, when such act is not required for the execution of the officer's duty,

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

Such fine, or any part thereof, may, if the Magistrate imposing it so direct, be paid to the person aggrieved.

22. Any officer of Inland Customs unlawfully releasing or conniving at the escape of any person arrested under this Act, or acting in any manner inconsistent with his duty, for the purpose of enabling any person to do any thing whereby any of the provisions of this Act may be evaded or broken, or the revenue defrauded, shall for every such offence be punishable with fine not exceeding five hundred rupees.

23. All fines leviable for offences against this Act, shall be adjudged by the Magistrate on the information of the Collector or any officer of Inland Customs.

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under sections nineteen, twenty, twenty-one or twenty-two.

On the application of the Collector or any officer of Inland Customs, the convicting Magistrate may declare to be confiscated all works, materials and implements constructed or prepared for the purpose of manufacturing or refining salt or saltpetre contrary to the provisions of this Act.

24. 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 officer of Inland Customs or

Land-Revenue, 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:

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

25. Whenever any person is convicted of an offence against this Act, after having been previously convicted of an offence against this Act or any enactment hereby repealed,

a term of imprisonment not exceeding six months may be imposed on such person in addition to the punishment which may be inflicted for a first offence against this Act;

and every such person shall, upon every subsequent conviction of an offence against this Act, be liable to six months' imprisonment in addition to any term of imprisonment to which he was liable at his last previous conviction.

26. All fines imposed under section eighteen, and the proceeds from sale of all confiscated articles, shall be employed in accordance with the rules that may from time to time be prescribed in that behalf by the Governor General in Council.

SCHEDULE.

A.—Acts.

Number and Year.	Title.	Extent of repeal.
XIV. of 1843...	An Act for regulating the levy of Customs Duties, and the manufacture of Salt in the North-Western Provinces of the Presidency of Bengal.	So much as has not been repealed.
XXXVI. of 1855	An Act to empower Officers of Customs and Land Revenue to search Houses and other enclosed places for contraband Salt in the North-Western Provinces.	The whole.
I. of 1860 ...	An Act to empower the Governor General in Council to increase the rate of Duty on Salt imported into the North-Western Provinces of the Presidency of Bengal.	So much as has not been repealed.
XVII. of 1861.	An Act to amend Act XIV. of 1843 (for regulating the Customs Duties in the North-Western Provinces.)	So much as has not been repealed.

SCHEDULE—continued.

A.—Acts—continued.

Number and Year.	Title.	Extent of repeal.
XXXI of 1861.	An Act to regulate the manufacture of Salpêtre and the sale of Salt educed in the refinement thereof.	The whole.
XIX of 1862	An Act to extend to the Province of Oude certain provisions of Acts XIV of 1843 and XXXVI of 1855, relating to the manufacture of contraband Salt, and to amend the last-named Act.	The whole.
VII of 1864	An Act for regulating the importation and manufacture of alimentary Salt in the Territories administered by the Chief Commissioner of the Central Provinces.	So much as has not been repealed.
XXXIII of 1867.	An Act to amend Act No. XXXI of 1861.	The whole.
XXV of 1869	An Act to provide Rules for the manufacture, storing and sale of Alimentary Salt in the North-Western Provinces, the Panjáb, Oude, and the Central Provinces, and for other purposes.	The whole.
XXV of 1872	An Act to give the force of law to certain Rules relating to Salt in the Panjáb.	The whole.
X of 1874 ...	An Act to amend the Law relating to Salt.	Sections three and four.

B.—Bengal Regulations.

XIX of 1812...	A Regulation for making certain Alterations in the Rules before established for the Collection of the Government Customs and Town Duties.	So much as has not been repealed.
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SCHEDULE—continued.

B.—Bengal Regulations—continued.

Number and Year.	Title.	Extent of repeal.
XX of 1817...	A Regulation for reducing into one Regulation, with Amendments and Modifications, the several Rules which have been passed for the Guidance of Darogahs and other subordinate Officers of Police: for modifying the existing Rules concerning the Resistance or Evasion of Criminal Process, and for requiring further Aid to the Police in certain cases, from Proprietors and Farmers of Land and their Local Managers, as well as from the Munduls and other Heads of Villages.	Section twenty-nine, clauses fifth, sixth, seventh, and eighth.
X of 1819...	A Regulation for reducing into one Regulation, with Alterations and Amendments, the Rules at present in Force respecting the Manufacture, Adulteration, Importation, Transportation, and Sale of Salt.	So much as has not been repealed.
X of 1820...	A Regulation for removing Doubts as to the Application of Section L. Regulation X. 1819, to the District of Gorruckpore: for prohibiting the Manufacture within any of the Districts of Bengal, Behar, and Orissa, of Noonchye, or any Description of Saline Substance used as a condiment with Food, excepting on Account of, or with the Permission of Government: and for providing for the Retail Sale of Salt by Government Officers in certain Cases.	So much as has not been repealed.
IV of 1832...	A Regulation for declaring and explaining the Meaning and Intention of Section XLI. Regulation X. 1819.	The whole.

STATEMENTS OF OBJECTS AND REASONS.

1. The primary object of this Bill is to consolidate and simplify the law relating to Inland Customs Duties. That law is now scattered over no less than eleven Acts and five Regulations. These Regulations are quite obsolete, and though most of them have been expressly repealed for the Lower Provinces of Bengal by Act VII. of 1864 of the Bengal Council, they are still nominally in force in the North-Western Provinces.

Besides these legislative enactments, there are numerous orders of the Government of India and of the Local Governments of the Panjáb, North-Western Provinces and Central Provinces, which, whether they have in all cases the force of law or not, govern the practice of the Inland Customs Department as if they had the force of law. With respect to the sugar duties levied in the Panjáb beyond the old North-Western Provinces line, and perhaps in the Central Provinces south of the old Ságar Division, it seems, to say the least, doubtful whether the orders under which they are levied are legal. The Bill will remove this doubt.

2. The opportunity has been taken to make a few alterations in the law, which may be briefly stated as follows:—

3. Section 1, clause 2.—The question has been raised whether Magistrates in parts of India to which the present Inland Customs Acts have not been extended should try offences under those Acts.

For instance, a Bombay trader books and despatches by railway for the Central Provinces salt under some other name for the purpose of evading the Inland Customs Duty. It is clear that he has committed an offence under Act XIV. of 1843 as extended by Act VII. of 1864 to the Central Provinces. Should a Bombay Magistrate hear the charge? The Bill sets this point at rest.

4. *Section 3. Definitions.*—These definitions settle many doubtful points in the present law and are in accordance with actual practice.

5. *Section 4. Proviso.*—This is a mere extension of Act XVI. of 1848, so as to free from duty sugar exported from the Upper Provinces to the Lower Provinces of Bengal. No such duty has ever been levied, but under the law as it stands it is leviable.

6. *Section 7.*—This section is new, but in practice it has been always acted on. For instance, although the duty on salt imported into the Central Provinces is by law three rupees per maund, a deduction has always been allowed of the amount of duty paid in Madras or Bombay on salt imported from these presidencies. Again, until recently no duty was levied on sugar exported across the Customs line on the Indus, and even now it is not levied in the northern portion of that line.

7. *Section 9.*—The only provision of the present law corresponding with this is Section I of Act XIV. of 1871, and it is doubtful whether that section applies to articles taken from one part of British India to another. No salt is allowed to be imported into the Panjáb across any part of the Customs Line north of the Satlaj, even on payment of duty. This is very necessary, as if trans-Indus salt (Kohat) were permitted to be imported cis-Indus, the difficulties in suppressing smuggling would be much increased. The trans-Indus salt is easily distinguishable from cis-Indus salt, and if found anywhere on the east of the Indus is known at once to have been smuggled.

8. *Section 10.*—This section is a reproduction, with the additions and modifications expressed in clauses (d), (f), (g), (h) and (i), of Acts XIV of 1843, section 3; XXXI of 1861, sections 1, 2, 3, 4 and 10, and XXV of 1869, section 1. The additions and modifications just referred to are as follows:—

Clause (d). Disputes arise as to what is refined and what unrefined sugar; the line between each it is often difficult to draw. The Bill empowers the executive to determine such disputes.

Clause (f). Under the present law (Act XXXI of 1861, sections 1 to 4 and section 11), the licenses for manufacturing and refining saltpetre and the other substances mentioned are required to be granted by the Local Government; the period of the license and the limits of the license-fees are fixed. In practice the licenses are issued by the Inland Customs officers subject to the control of the Local Governments. This clause will empower the Government of India to determine the limits of the license-fees.

Clauses (g), (h), and (i) are formal. Orders on the matters with which they deal have always been issued by the Executive Government. It is desirable that such orders should have the force of law.

9. *Section 13.*—The powers of officers to search houses, &c., and the precautions under which these powers are to be exercised, are prescribed in Acts XXXVI of 1855 and XIX of 1862. Section 13 of the Bill is drafted on the model of analogous sections in the Excise Act, X of 1871.

10. *Section 14, last clause.*—The officers of the Inland Customs are often stationed at great distances from the Collector. It would cause great delay if, on making an arrest, seizure or search, it were necessary to await the Collector's orders. Under this clause Collectors will be able to empower their subordinates to bring the person arrested before the Magistrate or discharge him at once. The present state of the law on this point is rather uncertain.

11. *Section 15.*—Under the present law the only authority (except at the Panjáb Mines) who can deal with articles seized as liable to confiscation is the Commissioner of Land Revenue, however small the quantity seized may be. On the Frontier Customs Line the law is strictly followed, but in the case of seizures made under Act XXXI of 1861 it seems to have been misapprehended, and the Customs Officers have been in the habit of disposing of seizures on their own authority. At the mines, seizures not exceeding five seers are dealt with by the Collector under rule 16 of the rules to which the force of law was given by Act XXV of 1872. It is now proposed to make this rule universal throughout the department, making a reference to the Commissioner of Land Revenue necessary only in the case of seizures exceeding five seers.

12. *Section 20.*—The penalty for maliciously causing search by false information is, under the present law (Act XXXVI of 1855, section 7), a fine of Rs. 500 and imprisonment for a period of two years. The present section is drafted so as to assimilate the punishment to that for the same offence under the Excise Act X of 1871, section 70.

13. The remaining sections are borrowed with slight modifications from the Excise Act, to which the Inland Customs Law is in many respects analogous.

(Signed) B. H. ELLIS.

CALCÚTTA; }
The 2nd December 1874. }

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 22nd December 1874, and was referred to a Select Committee with instructions to make their report thereon in a month :—

Bill No. 19 of 1874.

A Bill to remove doubts as to the rights and liabilities of certain Native Soldiers.

WHEREAS doubts have arisen as to the rights and liabilities of certain Native Soldiers who have been enrolled without having been attested, and it is expedient to remove such doubts; It is hereby enacted as follows :—

1. Every person who has for the space of six months been in the receipt of military pay and been borne on the rolls of any Regiment, Corps, Depôt, Ordnance Establishment, or Department of Her Majesty's Indian Army (of which the last pay statement, if produced,

shall be evidence), shall be deemed to have been duly enlisted, enrolled and attested, and shall not be entitled to claim his discharge on the ground of illegality or irregularity in his enlistment, enrolment, or attestation, or on any other ground save such as may be recognised by the orders and customs of the service.

STATEMENT OF OBJECTS AND REASONS.

It has lately been discovered that certain men now serving in the Native Army were not duly attested on enlistment, and doubts have consequently been raised as to their rights and liabilities.

The present Bill, which is framed on the model of section 59 of the English Mutiny Act, has accordingly been prepared. It simply declares that every soldier who has for six months received pay and been borne on the rolls, shall be deemed to have been duly enlisted, enrolled, and attested.

(Signed) H. W. NORMAN.

The 10th December 1874.

WHITLEY STOKES,
Secretary to the Government of India.