

products on the land belonging to him, unless he was liable to be ejected by notice, and has sown or planted the land after service of notice, without having obtained from the landlord after such service express permission to continue to occupy the land.

247. [IV *Relinquishment, powers of tenant to let or alienate, and succession to right of occupancy*—A tenant who intends to relinquish his holding at the close of the agricultural year is required to give notice on or before the 1st of January, * and if he fail to give such notice, he remains liable for the rent of the ensuing agricultural year unless the land is otherwise let by the landlord

248 [If the landlord or his recognized agent refuse to receive the notice, it will be served † by the Tahsildár or other proper officer on the tenants application, and at his expense.

249. [Every tenant having a right of occupancy may let or underlet ‡ his land, or any part of it, unless he has entered into an agreement not to do so without the landlord's consent. When this is done, the landlord can enforce against the lessee or under-lessee § any liability in respect of such land which he might have enforced against the tenant with right of occupancy.

250. [Any tenant having a right of occupancy under Section 5 (see para 226) may alienate ¶ the land in his occupation or part of it, subject to the right of the landlord to have the first offer at the market value of the land. Other tenants cannot alienate their holdings unless with the consent of the landlord. The alienee becomes entitled to all the rights, and subject to all the liabilities of the tenant who made the alienation ¶

251. [On the death of a tenant having a right of occupancy, his right devolves on his male lineal descendants, and,

* Section 28 The Lieutenant Governor may substitute a different date in any district.—Section 29 Under the power given by this Section it has been notified by the Lieutenant Governor that, for the purposes of Section 28, the 15th June shall be deemed the commencement of the agricultural year.

† Section 31.

‡ Section 32.

§ Section 33.

¶ Section 34.

¶ Act XXVIII of 1868, Sections 34, 35. Under the Punjab Laws Act, Section 14, tenants with rights of occupancy, in the absence of custom to the contrary, can claim a right of pre-emption in village lands, coming after that of members of the village community.

failing them, on his male collateral relatives descended from an ancestor of the tenant's who had occupied the land. The order of succession is the same as if the deceased had been proprietor of land in the village.

252 [*V Compensation for Tenant's Improvements* — The right of tenants having a right of occupancy to make improvements is implied by Sections 37 and 38 †. A tenant not having a right of occupancy can be prevented from making improvements without the landlord's consent by his exercising the right to eject the tenant, but if the landlord does not interfere, the tenant's interest in the improvements made is also protected. The term improvements is defined ‡ to mean "works by which the annual letting value of the land has been, and at the time of demanding compensation continues to be, increased." The term comprises works for the storage of water, for the supply of water for agricultural purposes, for drainage, and for protection against floods; the construction of wells, the reclaiming and clearing of waste lands, and other works of a like nature, as well as the renewal or reconstruction of any such works and alterations in or additions to them which durably increase their value. Until thirty years have elapsed from the date when such improvements were made, the tenant who made them, or if he were a tenant with right of occupancy, his representatives, § are not liable to be ejected from the land, or to be called upon to pay an enhanced rent, unless compensation for the improvements has been received.

253 [Such compensation may be made ||, at the option of the landlord or his representative, either by payment in money or by the grant of a beneficial lease of the land to the tenant or his representative, or in part by payment in money and in part by grant of such lease. If the tenant object to the compensation tendered as insufficient, either party may apply to the Court, ¶ which, after notice to the other

* Act XXVIII of 1868, Section 36

† See also the case of *Puran versus Beja*, No 73, in 5 Punjab Record, C J p 196

‡ Act XXVIII of 1868, Section 38. In the case of *Imam-ul din versus Muhamda and Dina*, 9 Punjab Record, C J No 18, p 88, the Chief Court held that trees of spontaneous growth or planted here and there, and which had been taken care of and nourished by tenants at-will could not be brought within the definition of improvements.

§ Section 37.

|| Section 39.

¶ Section 40.

party, and taking such evidence as either party may adduce, and making any further enquiry which it may deem necessary, is empowered to determine the amount of the payment, or the terms of the lease to be given, or both. The Court, in making such determination, is required to take into account any assistance which may have been given by the landlord, either at the time the improvements were made, or subsequently by allowing the tenant to hold at a more favourable rate of rent than that at which he would otherwise have held. In the absence of contract, the estimation of the extent to which a tenant had been compensated by being allowed to hold at more favourable terms would obviously be a matter of some difficulty. But Section 41 provides a more certain means of barring the claim to compensation. If the landlord tenders, and the tenant accepts, a lease of the land for not less than 20 years, either at the annual rent then paid by the tenant, or at such other annual rent as may be agreed upon, no compensation can afterwards be claimed for improvements made before the commencement of such lease.

254. [It should not be overlooked that Section 2 of the Act provides that "nothing contained in the Act shall affect the operation of any decree of Court under which a tenant holds, or of any agreement between landlord and tenant, either in writing or recorded by the proper officer in the record of a regular settlement sanctioned by the Local Government." Such decree or agreement may therefore establish relations between landlord and tenant different from the relations which would arise under the Act. This Section, as amended by the Punjab Land Revenue Act, 1871, further gives the effect of agreements within its meaning to all entries in the record of a regular settlement sanctioned by the Local Government made previously to the passing of the Punjab Land Revenue Act (the 18th November 1871) in respect of matters comprised in Chapters III, IV, V, and VI of the Act, that is, in respect of any of the matters which have been noticed in paras. 232 to 253.

SECTION V.—*The execution of the orders of the Civil Courts.*

255. [In the Punjab the Deputy Commissioner unites the functions of principal Revenue authority and principal Civil Court of his District, but it is nevertheless desirable that the decrees of the Civil Courts relating to land should be executed by him or his subordinates in their Revenue capacity, and not as

Civil Courts Sales of land paying revenue to Government have accordingly been directed, under the provisions of Section 248 of the Civil Procedure Code, to be conducted by the Collector on the requisition of the Court executing a decree, and such sales may be stayed by the Court under Section 244 on the representation of the Collector that the sale is objectionable, and that the decree may be satisfied within a reasonable period by a temporary alienation of the land. If the Court authorize this course being taken, on proper security being given, it rests with the Collector to carry out the proposed temporary alienation. If also in any case a Civil Court would not be debarred by Section 65 of the Punjab Land Revenue Act from passing a decree for partition of an estate, or for separate possession of a share of an undivided estate paying revenue to Government, it would rest with the Collector to make the division under the orders of the Court*.

256. [The objects of employing the Revenue authorities to give effect to the orders of the Civil Court regarding revenue-paying land are, that the information as to titles, tenures, &c., contained in their registers, may be fully utilized in the transaction, that the changes in possession which result may be at once brought upon the registers, that the interests of Government may be protected, and that unnecessary sales may be prevented. While engaged in this duty, a Revenue Officer must consider himself in the light of an officer of the Court, and carry out its orders with intelligence and discrimination. If the order appears to be founded on a misapprehension of facts, or to be inapplicable to the real circumstances of the case, and is open to revision, he can submit his view for the Court's consideration and await further orders, but when his view is over-ruled, he must immediately give way, and carry out the instructions he receives to the best of his ability.

257. [In suits for land or any interest in land, the Civil Procedure Code requires that the nature of the tenure or interest should be specified, and that, where the land forms part of a village or other known division, its situation should be described in a manner sufficient for its identification. This is

* Act VIII of 1859, Section 225, but such case could only occur when either of the parties disputed the correctness of the record of rights, and the Court would probably, in a suit under Section 20 of the Punjab Revenue Act, confine itself to directing the entry to be corrected, and leave the parties to apply to the Revenue authorities for partition if necessary. A partition of the property where the lands were not held in separate possession before the decree may be rendered necessary by the decree, but when the decree-holder has been registered as a sharer, he is entitled to claim such partition, which can be effected without dividing the estate.

generally done by filing an extract from the registers of rights in land maintained by the Revenue authorities, or from the *patwari's* annual papers containing the necessary particulars. It is one of the duties of the *patwari*, which will be enforced by the Revenue authorities, to furnish such an extract, on application, to any person wishing to sue. Again, when an attachment of land is applied for, a description of the property sufficient for its identification is required, with a specification of the defendant's share or interest therein, so far as the applicant can ascertain the same. If the property is an estate paying revenue to Government, or part of such estate, the application for attachment must be accompanied by an extract from the registers maintained in the Deputy Commissioner's office, specifying the revenue of the estate and the names and (when registered) the shares of the registered proprietors. The decrees and orders of the Courts should therefore be such as can be carried out without difficulty with reference to the nature of the tenures affected. If, however, cases of difficulty should occur, the Revenue authorities should explain the circumstances to the Court and await their instructions. On receipt of these instructions, they should be followed as far as practicable but if the Deputy Commissioner is still at a loss how to proceed, he should refer the point to the Commissioner of the Division, and be guided by his advice.

258. [If property should be advertised for sale, in which the person against whom the decree is passed has, in fact, no transferable interest, the Court cannot set aside the order for sale merely on the representation of the Revenue authorities. The party whose interests are affected should be informed, and instructed to petition the Court and pray for an investigation of his claim.]

SECTION VI.—*The charge of the Accounts and of the Treasury of the District.*

259. [The annual papers prepared by the *patwari* for each village in his circle contain accounts showing the collections made by the village headmen from each proprietor, and by the proprietors from the cultivators, and stating when, by whom and on whose account, the payments on account of land revenue were made into the public treasury.]

260. (310). Payments on account of land revenue are ordinarily made into the *tahsil* treasury, which is regarded as a branch of the treasury at the district head-quarters. The *Tahsildar* is only so far responsible for the safe custody of the

money, as he is bound to see that all rules for the proper conduct of the duties of his office are properly observed. The Tahvildár or Treasurer is the officer personally charged with the money, and he is always a nominee of the Collector's Treasurer, who is security for all the Tahvildárs in the district. Whenever, therefore, the Tahvildár has given his receipt for any sum, the person who makes the payment is to that extent discharged from all further demand on the part of the Government, and the Collector has to provide that the sum is correctly shown in the public accounts, and the cash carefully kept. There are, therefore, two sets for accounts, to which his attention must be directed, viz, those furnished by the Tahsildár, of sums received in his Treasury and remitted to the Collector's Treasury, and those furnished by the Collector to the Accountant, of sums received and disbursed from his own Treasury.

261. (311) The accounts furnished by the Tahsildár to the Collector are in the Persian character, in figures*. In the Appendix No XXII will be found directions regarding these accounts, and the forms approved by the Financial Commissioner. The main check on the accounts consists in the obligation on the Tahsildár to despatch every day, before he closes his office, a copy of the Journal (Siyáhal) No. IV. showing all the pecuniary transactions of the day. Arrangements must be made in the Collector's office to ensure the punctual receipt of these. It will be observed that the entries are chiefly those of receipts. The Tahsildár has no power of making disbursements without the special order of the Collector, except in the case of the repayment of deposits received [by him under due authority, or the payment of Public Works cheques in certain cases]

262. (312) Provision must be made, in concert with the police, for the rapid and safe transport of treasure from the Tahsildár's to the Collector's Treasury, either at fixed times, or whenever a certain sum has accumulated. The treasure should be brought in, if possible, in one day; but if the halt of a night is unavoidable, then the place selected for the halt should be strong and well defended by a sufficient guard. During their tours in the district in cold weather, the Collector and his Assistants should examine the Tahsíl

* In some of the accounts kept up at the Tahsíl, but not sent into the District Office, the system of notation, called *Siyák*, is used, and with this every Revenue Officer should be familiar.

Treasuries and see that the Treasury is securely constructed, that a vigilant guard is maintained over it, and that the sum actually in the Treasury corresponds with what is shown in the journal (siyahah).

263. (313) The necessity for cash remittances from the Tahsíl to the Collector's Treasury may often be obviated by orders on the Tahsildárs to pay sums which have been received in the Collector's Treasury. It is sometimes convenient for Officers of Government charged with the construction of public works thus to receive the money they may require at a distance from the Sadr Station. Every effort should be made to facilitate arrangements of this nature, provided that all risk of loss be avoided. The most obvious precautions consist in providing that the money shall always be credited in the Collector's Treasury before the order on the Tahsildár for payment is given, and that the orders shall always be signed and sealed by the Collector, and shall not be mere cheques given by the Treasurer on the Tahsildárs.

264. The accounts of the Deputy Commissioner's office are kept in the English language. As they embrace all the pecuniary transactions of Government in the district, they are necessarily very voluminous. They are explained in the Consolidated Circulars A (Ground-work), G (Deposits), and H (Contingent Charges) issued by the Accountant General of the Punjab.

265. (315) The monthly Treasury account shows every item of receipt and disbursement, arranged under appropriate heads. The greatest importance attaches to the correct compilation and punctual despatch of this document to the Accountant's Office. It is the document from which the books of the Province are made up, and those books cannot be closed till every Treasury account of the year has been received from every Treasury.

266. (316). Each main head of receipt has its own separate system of check and record. That which regulates the receipt of the Land Revenue [is explained in Appendix No. XXIII, and the rules for reporting on balances will be found in Appendix No. XXIV.]

267. (320). Disbursements can only be made on the order of a competent authority, or on the receipts of public

officers duly empowered to draw, or of individuals authorized to receive, the sums in liquidation of audited bills, or in repayment of sums advanced under the head of deposits, or of sums paid into other Treasuries for bills. Every entry under the head of disbursements must be supported by its voucher when the Treasury account is sent to the Accountant, and every charge must be accompanied by the audited bill. The Collector, therefore, in every payment has to prove that the claim was valid, and that the payee actually received the sum charged.

268. (322). The Collector is personally responsible for the treasure in his charge. In the event of any embezzlement or loss occurring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safeguards against the loss, and that it occurred from circumstances beyond his control, or which could not be ordinarily calculated on. In order to aid him in his duty of keeping the treasure, he is furnished with the services of a Native Treasurer, who is usually a wealthy banker or merchant, and who finds substantial security to an adequate amount.* It should be an invariable rule never to leave at the entire disposal of the Treasurer a larger sum than may be sufficient for the disbursements of a few days, and considerably within the amount for which he has found security. The surplus should be kept in chests of more than ordinary strength, and furnished with two locks, the key of one of which should be kept by the Collector and of other by the Treasurer. If the Collector observe the prescribed rules regarding the cash-book and cash balance sheet,† and daily see that it is brought up and balanced, he will be constantly informed of the amount of cash in the Treasurer's hands, and will be able to avoid any risk of its exceeding the proper amount.

269. (323). It is usual for a Collector to devolve the charge of his Treasury upon one of his Assistants or Extra Assistants. This arrangement is on many accounts very advisable, but it does not relieve the Collector from his individual responsibility, nor does it absolve him from the duty of providing that every thing connected with the accounts and Treasury is conducted with regularity and punctuality.

* With reference to the appointment of Native Treasurers, and the security to be furnished by them, see Appendix No. XXV.

† See Accountant General's Consolidated Circular A, paras. 18 to 26.

It is essential to his character, as a public officer, that he be well acquainted with the principles and mode of conducting this important branch of his duties, and he will find that carelessness or neglect in its performance will cause him great annoyance, and in the end unnecessarily occupy much of his time and attention.

270. (324) It may be useful to enumerate a few of the points which need to be well arranged and constantly supervised.

271. (325). Care must be taken that all items received are immediately brought to credit. The receipt of the Treasurer renders the Collector responsible for the money, so that if it be not immediately brought to credit in the accounts, an opening is afforded for embezzlement. This is particularly the case with deposits, and can only be effectually checked by having a register kept of all orders for the receipt of money, with which the credits shown in the accounts should be compared.

272. (326) Sums should never be debited in the accounts till they are actually paid away. A lax system has sometimes prevailed, under which sums debited to the Government have remained in the Treasurer's hands till it suited the convenience of the parties to receive them. This should never be allowed.

273. (327) Such arrangements as are consistent with the prevention of fraud should be made for facilitating the transaction of business at the Treasury. Care should be taken to protect persons, who have to receive money, from imposition, and from the vexatious delays occasioned by the cupidity or insolence of the underlings in office. It concerns the character of the Government that sepoys' family remittances should be promptly paid to the proper recipient, and money will be the more readily remitted by merchants through bills on the public Treasury, if they feel confident that they will be treated with consideration in their transactions with the Collector's office.

274. (328). The annual accounts regarding takkâvi advances, outstanding balances of Land Revenue or Abkârî, deposits, and law charges, will be much reduced and simplified by attention to the earliest possible adjustment of all

the items they contain. The speedy realization of takkavi advances and of Land Revenue balances is evidently desirable; but where immediate realization is impossible, no time should be lost in determining whether the item should be recommended for remission or retained on the books. The trouble of deciding this point is often evaded by placing the item amongst those of which the recovery is declared "doubtful." When once sound policy or justice requires the remission of an item, its further exhibition as an unliquidated demand is objectionable. The unnecessary retention, under the head of deposits, of items which ought to be repaid to individuals, such as the proceeds of lands attached on account of disputes, or from any other cause not involving forfeiture of the proceeds, is an injustice to them, and needlessly keeps capital useless, which might be expended for the good of the country. Wherever the Tahsilwár arrangement of business, recommended in para. 13, has been introduced, it will be advantageous similarly to classify as many of the above items as may admit of it, in order that they may be examined by the persons conversant with the affairs of the parganah to which they relate, and in order that they may be brought forward and disposed of in connection with other cases affecting the same property. It will often be found that the maháls, whose affairs occupy much attention, are really few in number, and that those which are once thrown into confusion give rise to cases in many different branches of the office. In order effectually to restore the affairs of the mahál to a proper state, it is necessary to take up at once all cases that may be pending regarding it, and to dispose of the whole equitably and consistently.

275. (329). All separate accounts which do not appear in the public statements and books should be avoided. The public accounts should show all items of receipt and disbursement, and not the net receipts or disbursements in particular cases. Unauthorized funds are sometimes formed for public purposes, with honest and even most praiseworthy intentions, but they are highly objectionable in principle, and the large sums devoted by the Government to the improvement of the roads, and to public works in the district, leave no pretext for these irregular practices. Under this head may also be classed an objectionable practice, which sometimes prevails, of leaving the settlement of lapsed muáfis or other such lands unreported for the sanction of the Government. As the jama of these lands cannot be shown on the revenue-roll of the district, all

sums received from them are credited under fluctuating Land Revenue. They are thus excluded from the checks which it is important to maintain over all items of Land Revenue.

SECTION VII.—*Miscellaneous.*

276 (330) It remains to notice some of the duties incidentally devolved on the Collector, which cannot be brought under any of the preceding heads.

277. [*The Local Agency*—The Deputy Commissioner is *ex-officio* the local agent of Government, who is charged with the care of property left for public endowments (*wakf*), and of all immoveable property belonging to Government (*nazul*), which has not been placed under the management of other officers * It is also his duty to assert the rights of Government to escheats.

278. [Where an endowment is of a religious character, the Deputy Commissioner is relieved of the duty of managing the property by the appointment of a Committee of management under Act XX of 1873. If the endowment is wholly or partially for secular purposes, he may still be charged with the management of so much of it as is applied to the secular objects of the endowment.]

279. (333). As the Deputy Commissioner should be well informed on the state of property in the district, the responsibility

* By the subjoined Circular (No 77 dated 14th May 1819, paras 1, 6, and 7) the Board of Administration for the affairs of the Punjab required all District Officers, as local agents, to take charge of all immoveable property belonging to Government.

"1st—I am directed by the Board of Administration to request that you will make arrangements that the District Officers, as Local Agents, assume charge of all real property belonging to Government, all houses, gardens, rents of jagirs, ground rents paid to Government by the occupiers of sites within towns, which come under the head of 'Nazul' property, should be taken care of and managed to the best advantage by the Local Agents."

"6th—Many fraudulent alienations of public property of the above nature will doubtless come to light on investigation. At the same time it is necessary that the Government officials be careful not to allow individuals to be harassed by unreasonable claims, which are instigated by parties with the view of extorting money. When individuals have enjoyed uninterrupted possession for 12 years, in noted deeds of gift from any of the Maharajahs down to Sher Singh, their tenure must be considered complete, and their possession ought not to be disturbed,

"7th.—In all cases of garden land, two points, separate and distinct, must be borne in mind,—the one, that of proprietary right, the other, the claims to hold the land free of assessment. Government may have a just claim to both rights, to one or to neither. To hold land rent-free, the proof must come from the party claiming exemption; when the proprietary right is claimed, the "*onus probandi*" falls on the party not in possession, whether Government or a private individual."

rests upon him of providing that false or frivolous claims to property as escheats are not put forward. In most large cities or towns there are little patches of land, or public buildings, which are commonly considered Government property, and are perhaps entered as such on the Kánungo's records. Wherever any list of such claims exists, or can be made out, the earliest opportunity should be seized for deciding on the validity of the claim on the part of the Government. If there is no owner, the right of the Government is clear. If individuals not in possession advance frivolous or long dormant claims, they should be investigated, and a decision passed upon them. If the claim be rejected, the claimant can seek his remedy in the Civil Court. If a person be in apparent proprietary possession of the land, the claim of the Government should not be advanced, except on the strongest ground, and it can only be made good by a suit in the Civil Court.

280. (334). No nazúl property can be granted or sold without the express sanction of Government. The land will be sold revenue-free until the tract in which it is situated is again brought under settlement, or subject to the demand for Land Revenue, according as it may be excluded from the rent-roll, or may have been brought on the revenue-roll at the time of the last settlement. Sale by public auction to the highest bidder will not be sanctioned whenever the acquisition of the ground may be made the means of personal annoyance. In such cases the land should be sold at an equitable price to the person apprehending the annoyance. Thus, land near a Muhammadan mosque or a Hindú temple should not be sold, so as to subject the religious feelings of the people to offence, and thus also the lessee of Government land, or the owner of land immediately adjoining it, should be allowed to purchase at the highest price *bond fide* offered at the sale. The title to land thus sold will not be valid till the sale has been confirmed by the Government, and it is always required that the extent and description of the land be specified as minutely as possible, both by a map and by written statement.

281. [The income derived from such properties was placed by Government at the disposal of District or Municipal Committees, and proceeds of sales of such properties, sanctioned by Government, were invested in Government securities, and the interest similarly appropriated until 1871-72, when, in consequence of the separation of the Imperial and Provincial Budgets, the nazúl income was ordered to be carried to the

credit of the Provincial accounts, and Government securities purchased from the proceeds of sales, and the cash proceeds of all future sales, were directed to be transferred to the Accountant General. The Deputy Commissioner, however, remains Local Agent, and is, as such, charged with the management of nazúl property. It is also his duty, in the same capacity, to report, for the orders of the superior Revenue authorities, all cases of unclaimed immoveable property which are brought to his knowledge, taking measures, at the same time, to invite claimants to the property with as much publicity as possible. Should no claim to it be established, it will be brought upon the register of nazúl property.]

282. (336) *Local Funds*—At the time of the settlement, the zamúndás agreed to contribute one per cent on the Government revenue, in commutation of the obligation which rested upon them to keep in repair the public roads passing through their estates. The sum thus contributed is incorporated with the Government demand, and is leviable at the same time and by the same process as the public revenue. It is realized by the Tahsildárs, and is remitted by them to the public Treasury. [The Local Committee is now constituted under Act XX of 1871, and is also charged with the management of the expenditure of the allotment made from the local rate collections under that Act, and of the Educational cess, which is a further contribution of one per cent. on the revenue engaged for at settlement.]

283. (337) The Collector is ex-officio the Treasurer of the fund, and he is bound from his position to take a prominent part in the proceedings of the Committee. He is responsible that the faith pledged to the proprietors of land at the time of settlement is fairly kept, that they are exempted from all requisitions to repair the roads themselves, and that the roads are kept by hired laborers in proper repair for them. It is only after this primary object of the fund has been amply provided for, that any surplus money which may remain can be appropriated to the improvement of the main lines of communication, by the erection of bridges, or by raising and metalling the road.

284. (333). [*Supplies for Troops*—It is one of the duties of the Collector to arrange that the carriage and supplies required by troops marching through the district shall be forthcoming

at the proper time and place. He is therefore] furnished by Commanding Officers with timely notice of the approach of all troops, of the route by which they will march, and the places at which they will encamp. He is responsible that the troops meet with no impediment, and that all articles furnished to them are duly paid for to the owners. [By the rules made by the Local Government under the Land Revenue Act with regard to the duties of village headmen, they are required to obey the orders of the Collector, calling on them to assist in providing supplies or means of transport for troops. The rules for the supply of carriage, when the district authorities are applied to, were revised in 1866, and amended in 1867 and 1868, and will be found in Appendix No. XXVI. In the same Appendix are given the orders of the Military Accounts Department in regard to the adjustment of advances for carriage or supplies provided to troops on the march.]

285. [On the lines of road most frequented by troops, permanent supply depôts are established, which are occupied by shop-keepers who engage to keep in store, or to procure supplies of certain descriptions which may be wanted for troops.]

286. [*Court of Wards.*—Under the Punjab Laws Act (No. IV of 1872) each Deputy Commissioner is Court of Wards for his own district, subject to the control of the Commissioner and Financial Commissioner. Those disqualified proprietors only can be brought within the jurisdiction of the Court of Wards who are entitled by inheritance, either alone or jointly with other disqualified proprietors, to any beneficial interest in an estate paying revenue to Government, or to any assignment of Land Revenue.* It is discretionary with the Court to take charge of or administer the property of such proprietors, and it rests with it to enquire into and determine questions affecting its jurisdiction, subject to appeal to the Commissioner on the ground that the disqualification does not exist.† The jurisdiction extends to the care and education of the proprietors made subject thereto, as well as to the management of their property, ‡ and the Local Government has made rules. under Section 38 of the Act, to regulate its exercise.—See Appendix No. XXVII.

287. [In 1872 the Secretary to the Punjab Government, in forwarding the North-Western Provinces Revenue Report for 1870-71 to the Financial Commissioner, drew his attention to

* Act IV of 1872, Section 35.

† Sections 36 and 37.

‡ Section 38.

paras. 37 and 38 of the remarks of the Lieutenant Governor North-Western Provinces, stating that the Lieutenant Governor of the Punjab generally concurs in the views expressed. In the passage referred to, the Hon'ble the Lieutenant Governor of the North-Western Provinces noticed two dangers into which District Officers might fall in the management of the estates of Wards of Government. One was "the tendency to save up money, either in cash or in Government paper, so as to make a purse for the Ward, which he had every temptation to squander when he becomes of age." "The object," he remarked, "which a Collector should keep in view in administering an estate, should be the improvement of the estate, by adding to the comfort and bettering the condition of the ryots, by digging wells and tanks, making embankments or drains, or whatever will increase the value of the land and the security of the crops, and the prosperity of the tenantry. These estates should be our model farms, and the higher cultivation, the greater appearance of comfort, the trim villages, and the skilful utilization of natural advantages, should testify to the people what the effects of an enlightened management can be."

["The other danger, and the more important one of the two," was "lest Collectors should use their powerful position (combining the authority both of District Officer and of proprietor) in enhancing rents unduly, even to the pitch of rack-renting. To the official manager the kindly ancestral relations which exist between the proprietor and the cultivator (and which are testified to by the favored rents at which everywhere certain cultivators are found to sit) are unknown, and there is a tendency to reduce all to a uniform level, and to abolish privileges which the proprietor himself would wish to conserve. Not only may odium be gratuitously incurred by the Government, to whose action the rack-renting would be directly ascribed, but actual injustice may be the result of insisting too rigorously on legal rights."]

[288. *Pensions*.—The law relating to pensions and grants by Government of money or land revenue has been consolidated by the Pensions Act, XXIII of 1871. Under Section 5 of that Act the Deputy Commissioner is the proper authority to take cognizance of claims relating to such pensions or grants, and the Local Government is also empowered to authorize any other officer to entertain such claims. By Section 4 the Civil Courts are debarred from entertaining any suit relating to

such matters, but Section 6 enables them to take cognizance of claims on receiving a certificate from the Deputy Commissioner that the case may be so tried, provided that they shall not make any order or decree by which the liability of Government to pay the pension or grant shall be affected.

289. [Under Section 14 of the Pensions Act, rules have been made by the Financial Commissioner, with the sanction of the Local Government, for carrying out the provisions of the Act. Other rules have been issued by Government relating to subjects, such as the grant of pensions, which are not provided for by law, but are within the competence of Government in its executive capacity. Both sets of rules will be found in Appendix No. XXVIII.

[The Civil Pension Code should also be referred to on matters relating to service pensions and gratuities, as in the rules made under the Act its authority is recognized, while many of its provisions treat of subjects in regard to which the competency of the executive Government to issue instructions for the guidance of its officers does not admit of question.

290. [Section 11 of the Pensions Act, 1871, protects from attachment, in execution of decrees, all pensions granted or continued by Government on political considerations, on account of past services or present infirmities, or by way of a compassionate allowance.]

291. (348). Collectors are personally responsible that they pay the pensions to the right persons. Great vigilance is necessary to prevent impositions in this respect, and especially to provide that the lapses of life pensions be punctually reported.

APPENDICES.

APPENDIX No. I.—(*Vide para. 15*).*Tours and Diaries of Assistant Commissioners.*

Deputy Commissioners were, in 1858, instructed to afford, as far as may be practicable, during each marching season, to each European Assistant and Extra Assistant, an opportunity of visiting, in turn, the interior of their Districts. It ordinarily rests with the Deputy Commissioner to arrange what parts of the District the Assistant should visit, and to indicate the subject, to which he should specially direct his enquiries.* The subjoined memorandum, prepared by Colonel Lake, Commissioner of the Jalandhar Division, in 1857, for the guidance of Assistants on circuit in that Division, and published with Financial Commissioner's Book Circular No. XXXIII of 1858, will be found very suggestive.

It is the duty of Commissioners to see that all Assistant Commissioners in turn have an opportunity of visiting the interior of their Districts. Circular No. 101 of 1869. When the charge of a Treasury or other special duty prevents an Assistant from leaving head-quarters, an endeavour should be made to relieve him of such duty for a time.

One of the most important subjects which can engage the attention of officers on tour, whether Deputy Commissioners or their Assistants, is the examination of the annual papers prepared by the Patwáris, in order to test their correctness, and to ascertain that a correct system has been followed in their preparation. These papers should be based upon the village Settlement papers, "and, taking them for the starting point, should, year by year, exhibit the changes of property and possession, rent, &c., so that the status of any year may be traceable back through all the intermediate changes to the original Settlement record."† The utmost vigilance and the

* One of these has been prescribed by a recent order of Government in a letter No. 642, dated 4th May 1872, to Secretary to Financial Commissioner:—

"I am further to remark that in His Honor's opinion it would be well if a statement of money expended during the past year were given to Assistants before going on tour, in order that they might judge of the work done with it. A definite report of this kind would be more valuable than the record of deficiencies, which cannot in all probability be supplied for a great many years to come."

† Circular No. 9 of 1864 of S. B. R., N. W. P., circulated in the Punjab with Financial Commissioner's Book Circular No. XXII of 1864. The remainder of this and the three following paras. are borrowed from the same source.

most unremitting examination and check on the part of all officers of the District, from the Deputy Commissioner to the kánúngo, will be necessary to prevent the negligent repetition of the same entries year after year, and the more accurately the Settlement papers have been prepared, the more onerous and responsible does the duty of yearly inspection, to ensure that the village papers are kept up so as to correspond with the facts of the day, become.

The main points to be looked to are —

- (1) That the record of proprietary rights and rights of occupancy is maintained by the entry of all changes of title and possession in the current annual papers.
- (2). That all changes of cultivating possession are duly recorded.
- (3). That all changes of rent are duly entered.
- (4). That all changes in cultivated area from waste land being brought under cultivation are duly mapped and entered year by year in a copy of the field map, or in a sheet supplementary to the field map, and that changes from cultivated land falling out of cultivation are duly noted.

The village records can be satisfactorily tested in the spot only, and officers during their cold-weather tours should lose no opportunity of personally testing their accuracy. A short memo, written and signed by the testing officer, showing how far his enquiries have been carried, and with what result, should be filed with the papers as an aid to officers referring to them in future.

The result of the annual examination of the Patwáris' papers should be noticed in the Annual Revenue Administration Report of each District.

European Assistants and Extra Assistants while on tour are required to keep regularly a diary, and to forward it weekly to the Deputy Commissioner for inspection and remarks. At the close of the tour the whole diary should be submitted to the Commissioner. The Commissioner is empowered to exempt senior Assistants, who have held charge of a District, from keeping up a diary.

Book Circular No. XXXIII
of 1858.

Circular No. 101 of 1869.

The chief aim of the Assistant should be to make himself acquainted with and record the general features of the tract visited, its resources and capabilities, and the character and circumstances of its inhabitants; to ascertain and record how orders in the different departments have been carried out by the Mofussil subordinates, and how these orders are regarded by the people; what improve-

ments, physical or administrative, can be suggested with advantage; how any existing evils may be remedied; and generally all matters affecting the well-being of the District. Of these none can be more important than the ascertainment of the character generally borne by our native officials, for which purpose it will be well, as suggested by Major Lake, that the Assistant frequently make his visits of inspection apart from them, and unexpectedly, and that he be freely accessible to all classes and all persons without distinction.

To render these tours of as much advantage as possible, it will be advisable to lay aside, for determination on the spot, all cases, not of an urgent nature, in which local enquiry is more especially requisite, and to make these over to the Assistant proceeding to visit the locality to which they appertain. All matters connected with alluvion and diluvion should be made over to him, and he should be supplied with all available statistical or other recorded data connected with the tract to be visited, which may appear likely to be of use to him and to assist his observations. After the completion of his tour, it will often be of advantage, as also suggested by Major Lake, if he be encouraged to draw up, from the materials which he has collected, a brief general report upon the present state and prospects of the tract visited.

The diary should be written on half margin to leave room for the remarks of the officers to whom it is submitted. Attention should be paid to the legibility of the writing, and in order that the diary may be really useful, and that any practical suggestions contained in it may receive due attention, it should be as concise as possible. All unnecessary discussions on theoretical subjects, and remarks on the ordinary incidents of travelling, should be avoided.

At the end of the marching season, Commissioners are required to submit to the Financial Commissioner a return showing the names of Assistants employed in their Divisions, and whether they have made tours or not. The return should be rendered by the 15th of April. The Commissioner should record his opinion as to the manner in which each Assistant has acquitted himself while on tour, and the reasons where an Assistant has not had an opportunity of making a tour. He should also forward, in original, for the perusal of the Financial Commissioner, any diaries which he considers deserving of special notice, and the Financial Commissioner will lay before Government those which, in his opinion, are worthy of special commendation.

Memo. for Assistants on circuit in the Trans-Satlaj States.

First.—A programme of march should be laid down, and an outline of operations sketched out. It is desirable to make detours

frequently from the direct line of march, and to appear occasionally unescorted by the Police and Tahsil establishments of the parganahs. Where previous notice is given of an officer's advent, every thing and every body is especially prepared for his edification; it is only by coming suddenly and unexpectedly to a locality that the normal state of affairs can be detected.

Secondly.—In reporting upon all lines of road it should be noted whether the annual repairs made by the Tahsildárs are effective, whether encamping grounds are clear, whether saráis are kept in proper order, and whether the arrangements for supplies are satisfactory. It would be useful to state whether additional saráis or shops are required; and if so, at what points, adding any other suggestion for facilitating or extending the traffic of the country.

Thirdly.—In connection therewith it would be desirable to ascertain what are the principal imports and exports of the parganah, and by what lines of road trade is principally carried on. Enquiries might be made if there are any capitalists in the larger towns of the parganah who would be likely to engage in a distant trade like that of Karáchi. It should be stated generally whether towns are flourishing or on the decay, and the reasons for the same.

Fourthly.—It should be noted whether the Police as a body are efficient, whether they are properly armed, equipped, dressed, and drilled, to which should be added the general results of the target practice. A note should be made regarding the Dafádárs, Jamádárs, and officers of superior grade, their personal activity and intelligence. The chaukidárs should then come under review, and pains should be taken to ascertain whether they are regularly paid, whether they are popular with the people, and whether they are generally considered respectable and efficient. I have been surprised to find many of them men of the lowest caste. At the same time local enquiries might be made regarding the most prevalent crime in each Police beat, and the causes which predispose to crime. Do the Police ever patrol the country? and on an average how often in the month has the Thánádár himself proceeded to the spot where crime has occurred, for the purpose of making investigations, and with what success?

Fifthly.—Are the registers of crime and other Thánah books properly kept up? Have the Thánádár and Moharrar read to any good purpose the Circulars which have been issued during the previous six months? If so, they will be able to explain briefly the purport of some of them.

Sixthly.—What character does the Tahsildár and his establishment bear among the people? Are his Amla efficient? Are the Tahsil books properly kept up? In his capacity of Collector of

Revenue, has he kept up the very elaborate series of books and accounts detailed in Appendix No. XXVIII to the Directions for Collectors, page 457? As Judge of the Summary Court, has he kept up registers for the twelve descriptions of Revenue cases usually referred to him for trial? And, again, as Civil Judge of the parganah, has he kept up a register of all Civil suits, original and miscellaneous? More than this, in his executive capacity, has he kept a record of all orders received and all reports submitted? Lastly, he has been recently made a Parganah Registrar, and his opinion on the working of the new system should be called for. Even the enumeration of the books a Tahsildár is expected to keep up would be tedious. An effective scrutiny of them must be laborious, but, unless made from time to time, great irregularities will creep in.

Seventhly.—The lower grades of the Tahsíl establishment would next pass under review. Are the Tahsíl Chaprásís efficient, properly dressed, armed, equipped, and drilled? Are the Mazkúris respectable? Is each Dastak properly numbered, or are Mazkúris employed in an irregular manner, a written order of the Tahsildár taking the place of a printed Dastak? Are the arrangements for the safe custody of treasure satisfactory? And what is the condition of the Tahsíl and other public buildings?

Eighthly.—The state of the parganah, the prospects of the forthcoming harvest, the general condition of the people, and the working of the Settlement, will form fitting subjects of enquiry. Are collections made with facility? Is landed property changing hands extensively, and, when sold, does it fetch a fair price? Is capital expended upon local improvements? When takkávi has been taken, has the money been properly expended? A list of the takkávi advances made during the year should be at hand for reference. Are groves planted or plantations of trees formed on alluvial lands, as directed by the Chief Commissioner?

Ninthly.—The question of the Patwárágency and its working cannot be disposed of in a short memorandum, but some of the main considerations requiring attention are here pointed out. Are the Patwáris properly supervised by the kánúngo? Does he know anything of the details of his duties, or is he more ignorant than his subordinates? Do the Patwáris reside habitually in their circles, or do they go there only when a European Officer is expected to visit them? Is their girdawári, or annual inspection, actually made in the field, and, if so, where are the rough notes made at the time? Is the Patwári popular with the community, or does he thrive by fomenting quarrels and plundering both parties? Does he give receipts at the time money is paid, and are they drawn out in the authorized form? Does he bring up his Roznámas daily? Is every thing duly recorded, and, if so, at what page has he entered the recent order fixing six year's limitation instead of twelve? Do the entries of money correspond with receipts and with the collections shown in the Wásil Báki account? A list of changes and

mutations which have been authorized in the villages it is proposed to visit should it be at hand for reference, and the entries in the Patwaris' books tested thereby, as the information acquired may be elicited conveniently in the shape of answer to questions, to which additions can be made at the discretion of officers. In conclusion, I may observe that jamabandis actually tested in the field, or a case of partition carried out in the presence of an intelligent officer, will give him a great insight into revenue details, such as he cannot acquire from the most careful reading of books and instructions.

APPENDIX No. II — (*Vide para. 24*)

Rules for the appointment, transfer, and removal of Tahsildars and Náib-Tahsildars.

The Financial Commissioner is pleased to issue the annexed rules for the appointment, transfer, and removal of Tahsildars and Náib-Tahsildars, which have received the approval of His Honor the Lieutenant Governor, and which supersede all previous instructions upon the subject.

2. The rules have been framed with advertence to the terms of Section 4 of the Punjab Land Revenue Act, 1871, which vest the authority to appoint or remove Tahsildars in the Deputy Commissioner, with the previous sanction of the Financial Commissioner. On the same principle the appointment of Náib-Tahsildars has now been declared to rest with the Deputy Commissioner, the sanction of the Commissioner, however, being required.

3. The following Circulars and orders, containing the previous rules on the subject, are declared to be no longer in force :—

Punjab Government Notification No. 2341 dated 11th September 1860, so far as not superseded by Act XIX of 1865.

Punjab Board of Administration's Circular No. 23 of 1850,—fining of Tahsildars.

FINANCIAL COMMISSIONER'S CIRCULARS.

No. 25 of 1854.—Criminal prosecutions of Tahsildars, so far as not already superseded.

Book No. III of 1858 —Nomination Rolls of Tahsildars.

" " LXI of 1859.—Creation of office of Náib-Tahsildars.

" " LXXVIII of 1859.—Nomination Rolls of Tahsildars.

" " XXVII of 1860, so far as it relates to candidates for Tahsildarships.

" No. XLIV of 1860.—Gazetting of Tahsildars.

" " XLVIII of 1861.

" " XLIV of 1863.

" " XXVIII of 1864.

} Nomination for entry in the list of
accepted candidates.

No. 21 of 1868.—Appointment of Náib-Tahsildars.

Book No. XIII of 1871.—Suspension and dismissal.

" " VII of 1872.—Promotion of Náib-Tahsildars to the post of Tahsildar.

Rules made by the Financial Commissioner as Chief Controlling Revenue Authority, and approved by the Lieutenant Governor of the Punjab and its Dependencies.

Registers of approved candidates for the office of Tahsildár and Registers of approved Náib-Tahsildár respectively are kept up in candidates. Financial Commissioner's Office.

2. When a Deputy Commissioner is satisfied that a subordinate

Recommendation of official, or a native gentleman of his district, candidate for entry in desirous of employment, is specially qualified the register. for the office of Tahsildár or of Náib-Tahsildár, he may submit, through the Commissioner of the Division, to the Financial Commissioner, a nomination roll, in the annexed form (A), with the certificates of the candidate. In the nomination roll, or in the covering letter, the qualifications of the candidate for the office should be fully stated, especially as respects education and ability, character and social standing.

Such nomination roll may be submitted by the Commissioner without any recommendation by the Deputy Commissioner, when he has had special opportunities of forming an opinion of the qualifications of the candidate, as when he has been serving in the Commissioner's own office.

3. The Commissioner may decline to forward the nomination

Powers of Commissioner. roll if he considers the candidate ineligible : otherwise he shall forward it to the Financial Commissioner after adding his remarks.

4. The Financial Commissioner will consult the Chief Court as

Procedure after receipt of nomination roll by Financial Commissioner to the qualifications of the nominee for Judicial office, and, if he approves of his admission as a candidate for the post for which he is recommended, will cause his name to be entered in the proper register, and the Commissioner and Deputy Commissioner will be informed that this has been done. The name of the candidate will then be entered in a similar register in the offices of the Commissioner and Deputy Commissioner, with a reference to the number and date of the Financial Commissioner's letter.

If the Financial Commissioner approve of the nomination of a candidate who is considered by the Chief Court not to be qualified to exercise Judicial functions, he will refer the case to Government for decision, before ordering the entry of the candidate's name in the register.

5. When a candidate has been approved by the Financial

Approved candidates eligible for employment in any district. Commissioner, he shall be eligible for the post for which his name has been registered in any district in the Province, so long as his name remains upon the register.

6. A half-yearly return (B) shall be submitted by Deputy Commissioners on or about the 1st April and 1st October of each year, showing the names of persons who have been recommended during the preceding six months for the offices of Tahsildár and of Náib-Tahsildár, and the names of persons who have ceased to be available during that period.

7. On the occurrence of a vacancy, temporary or permanent, in the office of Náib-Tahsildár, the Deputy Tahsildárs, Commissioner of the District may, with the sanction of the Commissioner of the Division, appoint any person, whose name appears in the register of approved candidates for that office, or for the office of Tahsildár, kept up in the Financial Commissioner's office. If the candidate has not already passed the Tahsildár's examination, such appointment shall be provisional until he passes the examination or is specially exempted from examination by the Local Government. Unless so exempted, he shall be required to present himself at the first annual examination of Tahsildárs, occurring not less than six months after the date of his appointment; and if he fail to pass at the second such examination, the Financial Commissioner may direct his removal from office.

8. On the occurrence of a vacancy, temporary or permanent, in the office of Tahsildár, the Deputy Tahsildárs, Commissioner of the District shall submit, through the Commissioner of the Division, for the sanction of the Financial Commissioner, a nomination roll, in the annexed form (C), containing the name and stating the qualifications of the person whom he proposes to appoint. The Commissioner shall forward this nomination roll to the Financial Commissioner after adding his remarks.

9. The person whom it is proposed to appoint must be either a Náib-Tahsildár who has held that office for two years, and has passed the Tahsildárs' examination, or a candidate whose name is in the register of approved candidates for the office of Tahsildár, maintained in the Financial Commissioner's office.

10. No candidate shall be eligible for appointment as Tahsildár until he has passed the Tahsildár's examination, unless specially exempted from examination by the Local Government.

11. If an unforeseen vacancy occurs, the nominee of the Deputy Commissioner, if approved by the Commissioner, may be placed in charge of the tahsil, pending sanction of the tahsil, pending the sanction of the Financial Commissioner. Whenever possible, however, the nomination should be made in sufficient time to allow of the receipt of

the orders of the Financial Commissioner before the offices become vacant.

12. The appointment of a Tahsildár or Náib-Tahsildár to fill a permanent vacancy shall be considered as an appointment to the lowest grade in the district, unless his appointment to any higher grade, which may be vacant, be sanctioned by the Financial Commissioner.

13. Tahsildárs or Náib-Tahsildárs may be transferred from one tahsíl to another within the same District by the Deputy Commissioner with the consent of the Commissioner of the Division.

14. The transfer of a Tahsildár or Náib-Tahsildár to another tahsíl in a different District of the same Division may be directed by the Commissioner, if the Deputy Commissioners of both Districts agree to the transfer.

15. When a transfer to another Division is proposed, the orders of the Local Government must be obtained through the Financial Commissioner. Government also reserves the power of directing any transfer which may be required by the exigencies of the public service.

16. Before a Tahsildár or Náib-Tahsildár is called upon to answer a charge of any offence or misconduct, otherwise than under the orders of a Criminal Court having jurisdiction to entertain the charge, the Deputy Commissioner must obtain the sanction of the Commissioner to institute the enquiry. The Deputy Commissioner may, if necessary, with the previous sanction of the Financial Commissioner, suspend the Tahsildár or Náib-Tahsildár, if invested with Judicial powers, from office pending the enquiry. A Náib-Tahsildár, without Judicial powers, may be suspended with the sanction of the Commissioner, but such suspension shall be immediately reported to the Financial Commissioner, and shall be subject to his orders. Provided that, in a case of political emergency, the Commissioner, or in his absence, the Deputy Commissioner, may suspend, without previous sanction, any Tahsildár or Náib-Tahsildár whose conduct he deems unsatisfactory, such suspension being immediately reported to the Financial Commissioner, and being subject to his orders.

17. If the Deputy Commissioner considers that a Tahsildár or a Náib-Tahsildár exercising Judicial powers should be removed from office for proved incompetence or misconduct, he shall report the grounds on which he recommends his removal to the Commissioner of the Division, who shall submit them, with his remarks, to the Financial Commissioner for orders. A Náib-Tahsildár not exercising Judicial powers may be removed by the Deputy Commissioner with the

sanction of the Commissioner; such removal shall be at once reported to the Financial Commissioner, and shall be subject to his orders.

A.

Nomination Roll of a candidate recommended to fill the post of _____

Name, with caste and age.	Parentage and place of family residence	Previous offices held under British Government.			Remarks of Deputy Commissioner.	Remarks of Commissioner.
		Post and pay	Date of appointment.	Date of transaction, or removal.		

Deputy Commr.'s Office, }
 DISTRICT. }
 The 18 . }

Deputy Commissioner.

The certificates of the candidate should accompany this nomination roll. If he has been employed in any Government office, a certificate of character from the office where he last served should in all cases be given. If he has already passed the Tahsildar's examination, this should be certified with the date of the examination.

B.

Return of candidates recommended, or who have ceased to be available for the post of _____ *during the half-year ending* _____

District.	Date and No. of Commr.'s report to Financial Commissioner.	Name and caste of candidate.	Name of candidate who has ceased to be available.	Cause, whether death, promotion, or otherwise.	Remarks.

Deputy Commr.'s Office, }
 DISTRICT. }
 The 18 . }

Deputy Commissioner.

C.

Nomination Roll of a Tahsildár to be appointed in the District of _____

1	2	3	4	5	6
Name, with caste and age.	Parentage and place of family residence.	Name of tahsil to which appointed, & in whose place.	Brief account of past service.	Remarks of Deputy Commissioner.	Remarks of Commissioner.

Deputy Commr.'s Office, }
 DISTRICT. }
 The 18 . }

Deputy Commissioner.

If the nominee is an accepted candidate, it will be sufficient, in filling up column 4, to give a reference to his nomination roll as a candidate recommended for the post of Tahsildár, with a statement of offices held subsequent to the date of submitting that roll.

In filling up column 5, the Deputy Commissioner should state whether the nominee has filled the office of Náib-Tahsildár for two years, or is an accepted candidate, and whether he has passed the Tahsildár's examination, giving the year.

The covering letter should state the qualifications of the nominee, unless these are sufficiently stated in column 5 or in a previous nomination roll, and should specify the Judicial powers with which it is desired that he should be invested, and if he is a Náib-Tahsildár exercising Judicial powers, what powers he exercises as such.

Circular No. 25 of 1874.

Requests that all transfers of Tahsildárs and Náib-Tahsildárs, Transfers of Tahsildárs and Náib-Tahsildárs. sanctioned in accordance with Rules 13 and 14 with Financial Commissioner's Book Circular II of 1873, may in future be reported to the Financial Commissioner at the same time that orders are conveyed to Deputy Commissioner,

APPENDIX No. III.—(*Vide para. 42*).*Rain-Gauges and Returns of Rain-fall.*

Rain-gauges are supplied to each District and Tahsil Office in the Punjab, and to certain out-post stations.

In its simplest form, a rain-gauge is a cylindrical tube or reservoir made of copper, into which the rain is admitted by a mouth in the shape of a funnel or inverted cone. The depth of water in the tube is measured by a metal scale, so graduated as to show, in inches and tenths of an inch, the corresponding depth of rain which has fallen on the surface of the ground. To enable small falls of rain to be read off the scale without difficulty, the area of the mouth is made greater than that of a horizontal section of the tube, in a fixed proportion; and as the depth of water in the reservoir will exceed the depth of rain which has fallen on the ground in the same proportion, the scale must be graduated accordingly.

Thus in the old form of rain-gauge, which was introduced from the North-Western Provinces, the opening of the mouth was one foot in diameter, while the diameter of the reservoir was $3\frac{1}{2}$ inches. As the areas of circles are in the ratios of the squares of their diameters, the proportion in this case was as 144 to 14.44, or nearly as ten to one. But as the scale was dipped to the bottom of the tube, in order that the rain-fall might be read off from the portion wet by the water, the horizontal section of the water was less than that of the reservoir by the section of the scale. If, therefore, the scale was a circular rod one-fifth of an inch in diameter, the horizontal section of the water was reduced to 14.4, or exactly one tenth of the area of the mouth. Each inch in length of the rod which was wet, therefore, represented one-tenth of an inch of rain received at the mouth of the gauge.

A modified form of gauge was afterwards introduced, in which the scale constantly remains in the gauge, when in use being supported on the surface of the water, if any, by a float, and rising through a neck with which it is so adjusted as to show the zero of the scale when the reservoir is empty, and the depth of rain represented by its contents when it contains water.

With either form of gauge care must be taken to keep the opening of the mouth perfectly horizontal; and when an observation is made and recorded, the reservoir must be emptied and the instrument readjusted. An occasional examination should be made to see that it does not leak, and that the float, if it has one, is water-tight.

A third form of gauge, invented by Dyas and improved by Watson, has been introduced at the head-quarters of certain Districts. This is self-registering, the fall of rain being indicated by the rotation of a wheel bearing numbers, in inches and tenths, up to 5 inches, and by the movement of a hand upon a dial.

The gauge, whatever its construction, should always be placed on an open spot where it is freely exposed, and, if possible, on a masonry platform. Not only should it not be under trees, but there should be no trees or buildings within such a range as to obstruct the drift of the rain towards it from any direction, and especially from the east, the quarter from which the winds usually blow during the rainy season. It should not be on the top of a building unless there is no suitable open space in the vicinity, as it is found by experience that the greater the elevation of the gauge above the surface of the soil, the less is the quantity of rain.

Measurements are to be made at 6 A. M. and 6 P. M. daily, and
 Circular No. 1 of 1856. oftener if the rain is so heavy that there is
 Book Circular No. XI of reason to fear that the gauge would other-
 1871. wise overflow. As each measurement is made,
 it is entered in a register, which will thus show the fall for each
 12 hours, commencing at 6 P. M. and 6 A. M. respectively. The
 register of each day will end with the measurement of 6 P. M.,
 when all the measurements made after 6 P. M. of the previous day will
 be added together, and the total be entered as the rain-fall of the day.
 In the case of falls so slight as not to admit of measurement, the fact
 should be denoted by the letter R in the register. Extracts from the
 registers kept up at tahsils will be forwarded to the District Office daily.

The charge of the rain-gauges at tahsils is entrusted to the Naib-Tahsildars, who are held responsible for the accurate registration of every fall of rain. The rain-gauge at the District headquarters and the examination of the registers are entrusted to such of the Deputy Commissioner's subordinates as he may select for the purpose. If any striking discrepancy is found, enquiry should be made into its cause without delay, and proper instructions should be given to the person in charge of the gauge.

The state of the rain-gauges should be looked after, and officers on tour in the District should examine them. Spare gauges are kept in store at the District head-quarters, to be brought into use when necessary. When repairs are made, care must be taken that the original proportions are not altered.

From the daily registers kept up, a return of weekly rain-fall is prepared in the subjoined form, for each week of the official year, commencing from 1st April, and is furnished, as soon as possible after the close of the week, to the Financial Commissioner, the office copy being forwarded to the Commissioner for information. In this as in the Meteorological Register, rain, too slight to be measured, should be indicated by the letter R.

The return should be examined by an intelligent clerk after translation, and anomalies or apparent errors should be brought to notice with a view to their being explained. The return should also be scrutinized by the Deputy Commissioner before signature.

An annual return showing the fall of rain during each month of the year, and the total for the year, as compared with the preceding year, forms one of the Appendices to the Annual Revenue Report.

The subjoined instructions for the management of Watson's rain-gauges were circulated by order of the Financial Commissioner in 1872.

Directions for setting up and managing Watson's rain-gauge.

1st. The box containing the gauge should be placed on the level surface of a masonry pillar built for the purpose. The pillar should have two wooden posts built in it (one in front, and the other behind) for screws to be fixed in them. The sides of the box should be plumbed to ensure its being on a level surface. Screw down the box by the two screws.

2nd. Whenever it is found necessary to clean the instrument, (1) unscrew two small screws on either side of the top part of the box, (2) take off the lid, (3) unscrew the two nuts outside, and withdraw the two little screw bolts from the inside, (4) lift out the plate on which the works are fixed, (5) raise the two small doors which are in front, (6) push from behind the plate, by means of a thick needle or wire, the two moveable axles of the wheel and buckets, clean, and replace.

N. B.--Removing and replacing the axles require some trouble, and therefore should not be done unnecessarily.

3rd. The gauge has already been adjusted; but as after transit it may require readjustment, it should be done as follows:—Fill the testing tube and pour the water into each bucket alternately. Each bucket should tilt at the moment in which the testing tube is emptied. If it do so, then the adjustment is perfect. On the contrary, if the bucket fall before or after the emptying of the tube, then the adjusting screws require moving backwards or forwards until the exact quantity of water in the full tube tilts each bucket.

4th. When the adjustment has been completed, place the hand on the dial at 100, and turn the wheel until 0.0 are exactly opposite the little window on the left side of the box. The wheel can be made to revolve by moving the buckets backwards and forwards. For every complete revolution of the wheel, the hand on the dial moves from one number to the other, indicating 5 inches of rain.

5th. In order to read off the amount of rain fallen, commence by reading the number indicated by the hand on the dial (if it should have moved from 100), and add it to the number and tenths which are opposite the window on the left-hand side of the box. If the dial have not moved from 100, the number opposite the window alone will indicate the amount of rain fallen.

6th. The total amount of rain fallen in the year should be registered, and on the 1st January of each year the hand on the dial should be again placed at 100, and the 0 0 on the wheel should be again brought opposite the window.

An annual return showing the fall of rain during each month of the year and the total for the year, as compared with the preceding year, forms one of the Appendices to the Annual Revenue Report.

Rain-gauges are kept in store at the Financial Commissioner's office, and supplied where they are wanted. Where they can be made by local mechanics, a few spare rain-gauges may be made up and kept at the District head-quarters to replace any that may be damaged at tahsils. When this is done, care must be taken that the inches and tenths marked on the scale exceed the standard inch in the same proportion in which the square of the diameter of the mouth of the instrument exceeds the square of the diameter of the tube. The same precaution should be observed when a new scale is made to replace an old scale which has been broken. When a broken scale is repaired, it is necessary to see that none of the divisions of the scale are omitted or shortened.

*Meteorological Register kept in the office of the _____ of _____
for the month of _____ - 187 .*

Date.	Day of the week	RAIN-FALL FROM				TOTAL		Remarks.
		6 P. M. TO 6 A. M		6 A. M TO 6 P. M				
		Inches.	Tenths	Inches	Tenths.	Inches	Tenths.	
1st ..								
2nd ...								
3rd ...								
&c. ...								

Statement of Weekly Rain-Fall in the _____ District.

[illegible]

* Dyas's Gauge

+ Old Gauge

‡ Watson's Gauge

DISTRICT.

ghe

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Deputy Commissioner

Column 5 is intended to give the average of the corresponding period in the five preceding years for comparison with the entries in column 4. Thus the average for the week ending 5th May 1873 will be the average of the first five weeks of the years 1868-69, 1869-70, 1870-71, 1871-72, and 1872-73.

The averages should be worked out beforehand, and the officer entrusted with the preparation of returns should keep a note of them ready for insertion in the weekly return, so as to avoid delay in its submission.

In column 6 the average annual fall should be calculated on all the annual returns available, the total falls of each year of the series being added together and divided by the number of years. The average calculated for the return of the week commencing 1st April will therefore be repeated in each subsequent week of the year unless discovered to have been erroneous.

APPENDIX No. IV.—(*Vide para. 44*).*Revisions of assessment.*

In reporting revisions of assessment, rendered necessary either by previous over-assessment or by other special cause, where a considerable number of villages in the same neighbourhood come under revision, the form of the General Statement (See Rules for Reports to be furnished by Settlement Officers, No. 5,) will be employed, two lines of entries being given for each village, the upper (which may conveniently be in red ink) transcribed from the General Statement prepared at Settlement, and the lower containing modified entries, showing the facts as ascertained in the enquiries which have led to the reduced assessment being proposed. In the remarks the ground on which the proposed reduction is based in each case should be explained in some detail. The remarks, when the proposed assessment is approved, should be copied into the Village Statement as a supplement to those entered by the Settlement Officer.

Where all the conterminous villages of an assessment circle do not require revision, the assessment rates of such villages as are not included should be mentioned in the remarks.

Where the assessment of a single village, or of a few villages only, is revised, the report should be in the annexed form :—

Statement of Proposed Reduction or Revision of Assessments in the _____ District.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Total.	Assessment circle.	Khalisa or Jagir.	Number of Survey Maps.	Serial Number.	Village.	Average Jama of past five years	Jama realized during the year previous to settlement	Proposed jama	Area.	Lakhuaif	Buich	Culturable.	Partly aban- doned	Irrigated	Not irrigated.	Total.	Assessment on total area per acre	Ditto on total land, cultivated and cul- turable, per acre	Ditto on land under culti- vation per acre.
									TOTAL DEDUCT AREA MIN RAI			Un- culti- vated							
									ASSESSABLE LAND WHETHER KHALISA OR JAGIR										

DEPUTY COMMISSIONER'S OFFICE. }

The

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Deputy Commissioner.

APPENDIX No. V.—(Vide para. 62).

Warrants for collection of arrears of Land Revenue.

The following rules for the issue of forms of warrants for the collection of arrears remain in force, in addition to the rules sanctioned by the Government of India under Section 66 of the Punjab Land Revenue Act, 1871:—

1. The Tahsildár will give a receipt for printed forms of warrants supplied to him in the following form:—

Receipt for printed warrants for the collection of arrears.

Number of warrants remaining in tahsil not issued.	Number of warrants for which the present receipt is given.	Serial numbers of warrants for which the present receipt is given.	Date when despatched from District Office.	Date of arrival at tahsil.
		From No. to No.		

Compared,

*Maknaris or other
proper officer.*

Autograph signature or seal of Tahsildár.

In filling up the middle column it will be sufficient to give the first and last numbers.

2. The Názir must not have anything to do with the issue of warrants.

3. The Deputy Commissioner will submit to the Commissioner monthly with copy of his tauzi, an abstract of warrants issued, and the Commissioner will send an abstract with the Annual Balance Statement, to the Financial Commissioner drawn out in the following form:—

APPENDIX No. VII.—(*Vide para. 75.*)*Cancellation of Settlement and holding under Direct Management.*

1. When the Settlement of an estate or portion of an estate is cancelled under Section 51 of the Punjab Land Revenue Act, 1871, and it is deemed advisable to retain the land under direct management for a term of years, the report for the previous sanction of the Financial Commissioner shall be in the annexed form.

2. This report is not required when land is taken under direct management owing to the neglect or refusal to engage of the persons to whom the Settlement was offered (Section 37 of the Act), or on account of arrears due in respect of the land where no notification threatening the annulment of the Settlement has been published (Section 46). The reports required in these cases are regulated by the rules made under the Punjab Land Revenue Act, 1871. When it is proposed to attach land other than that in respect of which the arrear has accrued, the previous sanction of the Financial Commissioner must be obtained under Section 55 of the Act, but otherwise the reports required will be the same as for attachments under Section 46.

3. In all estates or portions of estates held under direct management, a jamabandi should be prepared for each harvest as soon as possible after sowing time, showing the area under crops, the names of cultivating occupants, with the rent paid by each; and a *tirij* should afterward be drawn out at the time of collections. A monthly account of collections will be submitted at the close of the month, in which the first instalment falls due, and of each following month until the collections for the harvest are complete. None will be prepared for the last month of the year, an Annual Statement of demands, collections, and balances being submitted instead.

4. All estates or portions of estates held under direct management, whatever may be the cause of their being so held, will also appear in the Annual Statement of holdings under direct management, submitted by Deputy Commissioners through the Commissioner to the Financial Commissioner.

Statement of a holding under direct management proposed for sanction under Section 51 of Act XXVIII of 1871 in the _____ District.

1	2	3	4	5	6	7	8	9	10	11	12
Tahsil.	Village.	Revenue demand of A. D.	Name of defaulter.	Term for which it is proposed to hold under direct management.	Statement of current instalment of revenue demand due and aggregate of arrears on account of which the settlement is cancelled.	Date of notification threatening annulment of settlement.	Date of order for holding under direct management.	Date of report to Commissioner.	(The unsummed which led to the annulment of the settlement.	Commissioner's remarks.	Order of Financial Commissioner.

Jamabandi Asāmiwār of lands held under direct management in Tulsil _____, District _____

for the year A. D. 187 - 7 .

Number,	Name of estate,	Name of holder,	Area of holding,	Name of crop,	CASH RENTS		Taxes and payments fecs, &c	Village expenses,	Total demand,	REMARKS (Here state the allowances payable to persons dispossessed of beneficial interests)
					Rate of pay- ment,	Amount,				

NOTE.—If it is necessary to make collections in kind or by appraisalment the jamabandi cannot be submitted until the actual demand is determined, and this and the following forms must be modified to adapt them to the mode in which the collections are made.

Annual Statement of Demand, Collections, and Balances of lands held under direct management in the village of
Talsil , for the year A. D. 187 -7 .

Number of holding.	Name of holder.	Area of holding.	REVENUE FOR THE YEAR.			Collections	Balance.	REMARKS. (Here state allowances to persons dispossessed of beneficial interests).
			Land Revenue.	Cesses, village expenses and paurān's fees.	Total.			

APPENDIX No. VIII—(Vide para. 75).

*Cancelment of Settlement and Letting in Farm,—Section 52,
Act XXXIII of 1871.*

When the Settlement of an estate or portion of an estate is cancelled under Section 51 of the Punjab Land Revenue Act, 1871, and it is proposed to let the land in farm under Section 52, the report for the previous sanction of the Financial Commissioner shall be in the following form.—

*Statement of a farming lease proposed for sanction under Section 52, Act XXXIII
of 1871, in the _____ District.*

1	Tahsil.	
2	Village.	
3	Revenue demand of A. D.	
4	Name of defaulter.	
5	Name of farmer.	
6	Name of surety	
7	Terms of proposed farm	
8	Statement of current instalment of revenue demand due and aggregate of arrears in account of which the settlement is cancelled	
9	Date of notification threatening annulment of settlement	
10	Date from which the proposed farm will take effect	
11	Date of payment of arrears by farmer	
12	Date of report of Commissioner.	
13	Circumstances which led to the annulment of the settlement	
14	Commissioner's remarks	
15	Orders of Financial Commissioner.	

APPENDIX IX.—Vide para. 87.

Statement of land or houses proposed for sale for arrears of Revenue.

District.	Tahsil.	Village	Names of proprietors and nature of tenure.	Detail of property proposed for sale.	Revenue demand	PARTICULARS OF BALANCE				Particulars of steps taken to realize amount of the balance	Particulars of persons having right of pre-emption and of encumbrances or contracts affecting the property	Reasons for proposing the sale and remarks by Deputy Commissioner	Remarks by Commissioner	Orders of Financial Commissioner.
						Year	Month of statement	Amount	Total					

APPENDIX No. X.—(Vide para. 93).

*Advances for Agricultural Improvements (Takávi).**Book Circular No. III of 1873.*

The Land Improvement Act XXVI of 1871 having been in force in the Panjáb from the date of its being passed Takávi advances. (28th September 1871), and the rules made by the Local Government under Section 18 having been sanctioned and published in the *Panjáb Gazette*, the Financial Commissioner deems it necessary to call the attention of all Officers to some of the more important features of the new system of State advances for Agricultural Improvements, known in this Province as Takávi advances. The following instructions are accordingly issued with the sanction of Government :—

2. The new rules will apply to all advances made under the Act after the date of promulgation of the rules (Panjáb Government Notification No. 1603 dated 9th November 1872).

3. Instalments of advances taken under the old rules should be recovered under those rules without interest.

4. It will be seen that the Act relates to “advances of money by the Government for Agricultural Improvements.” The works included in the term “Improvements” are defined in Section 3. The same Section also defines “land” to mean “land used for agricultural purposes, or waste land which is culturable.” This would exclude gardens, ghats, sarais, groves, and other works, which are for personal convenience or for ornament, and not for agricultural purposes.

5. The primary security for an advance is, in the case of a landlord, the land itself, which is to be improved (Section 6), and in the case of a tenant, the interest which he possesses in the land (Section 7). No separate instrument hypothecating this land or this interest for the advance is necessary, because under Section 15 the advances are recoverable as arrears of Land Revenue due by the person to whom the advance was made, or, failing that, as arrears of Revenue due on the land specified in the certificate sanctioning the advance. No separate security bond hypothecating the land is necessary in any case, because under the provisions of Rule 18 the certificate, when duly signed and attested, and, where requisite, stamped and registered, supplies all that is needful.

6. When the applicant is a tenant possessing a transferable interest in the land, or other adequate security, Section 7 requires that a notice shall be served on the landlord. A form of notice, No. I, in accordance with the particulars contained in Section 9, is annexed, and is hereby prescribed for adoption.

7. When the applicant is a tenant who is unable to furnish the security of a transferable interest in the land to be improved, the

landlord must be served with a separate notice, for which the annexed Form, No. II, is prescribed in accordance with Sections 11 and 12.

8. Under Rule II the Local Government has, in Notification No. 1708 of 4th December 1872, empowered all Tahsildárs to receive applications for advances on behalf of the Deputy Commissioner, with whom all the subsequent procedure after receipt of application rests.

9. The form of application, No. III, required by Rule III is annexed. An Adhesive Court Fees Stamp of the value of eight annas must be affixed to the application before it is presented. These forms and all other forms under these rules will be supplied according to the requirements of Districts by means of indents on the Central Jail Press, to be sent through the Financial Commissioner's office, in accordance with the rules for Revenue forms generally.

10. The register prescribed in Rule VII will correspond with the form of application under Rule III.

11. A local enquiry is necessary in *every* case, and it must, under Rule VIII, be conducted by an official of not lower grade than a Tahsildár.

12. When the proposed advance exceeds Rs. 500, the local enquiry must be preceded by a notice under Rule VIII, and a more formal enquiry is prescribed in such cases under Rule XI. When a Deputy Commissioner or Assistant Commissioner is on tour in the neighbourhood, he should relieve the Tahsildár of the local enquiries under this rule.

13. Rule XIV allows the Deputy Commissioner to consult an officer of the Public Works Department as to the feasibility, probable cost, and merits generally of a proposed work. Where the proposed advance exceeds Rs. 5,000, this *must* be done, when it is less than Rs. 5,000, this *may* be done.

14. In accordance with this rule the Local Government in the order annexed (No. 56 dated 11th January 1873) has directed that the Deputy Commissioner shall in no case refer to an Executive Engineer or other Public Works Officer direct, but shall in every case report to the Financial Commissioner for orders, and the Financial Commissioner will determine whether the reference to the Public Works Department shall be made by this office to the Chief Engineer or Superintending Engineer, or by the Deputy Commissioner to the nearest Executive Engineer.

15. The form of certificate under Rule XVIII is described in Section 14 of the Act, in accordance with which the annexed form, No. IV, is prescribed.

16. The register mentioned in Rule XXIII is the same as that prescribed in Rule VII, alluded to in para. 10 above.

17. Rule XXV provides that in the case of advances exceeding Rs. 5,000, accounts shall be maintained by the recipient of the

advance in any form that the Deputy Commissioner may, with the sanction of the Local Government, from time to time prescribe. As advances exceeding Rs. 5,000 can be sanctioned by Government only, the Deputy Commissioner should, in the first of such cases that arises in his District, propose, for the sanction of Government, some suitable form of account for the applicant to keep up. This can be done when the application is sent up for sanction, and the same form will usually suffice for subsequent advances exceeding Rs. 5,000.

18. All applications requiring the sanction of higher authority, *i. e.*, exceeding Rs. 500, shall be sent up through the Commissioner to this office, and the opinion of the Commissioner should be expressed in all such cases.

19. Particular attention is invited to Rules XXVI and XXVII, relating to failure to fulfil conditions and to inspection of works, and also to Rules XXVIII and XXIX, relating to the periods for repayment, and to interest chargeable. These rules should be widely made known among the people. A supply of translations will be furnished by this office for distribution to patwáris, zildáris and other local notables, and to Anjumanás or Local Literary and Scientific Societies.

20. Reports of the results of inspections under Rules XVIII and XXVII must be recorded on the register prescribed in Rule VII.

21. With reference to Rule XXX, the Financial Commissioner directs that, until otherwise ordered, the accounts and returns of Takávi advances now prescribed shall continue to be adopted.

From C.M. RIVAZ, ESQUIRE, Offg. Under-Secretary to Government Panjáb, to J. A. E. MILLER, ESQUIRE, Secretary to Financial Commissioner, Panjáb, No. 56 dated 11th January 1873.

In reply to your No. 1228 dated the 13th ultimo, I am directed to state that the Circular which the Financial Commissioner proposes to issue, on the subject of the new system of advances under the Land Improvement Act, is approved by His Honor the Lieutenant Governor, inclusive of the procedure noted in para. 14 of the Circular in regard to references by District Officers to officers of the Public Works Department.

FORM No. I.

REFERRED TO IN PARA. 6 OF THE CIRCULAR.

Form of Notice under Section 9, Act XXVI of 1871.

WHEREAS A. B., your tenant, has applied to the D. C. of C. for an advance of Rupees _____ for the purpose of

in village D, and has offered _____ as security for the payment of the advance, you are hereby informed that if you have any objections to urge against the making of the advance, you must signify those objections in writing to the D. C. on or before

Dated

Signature of D. C.

FORM No. II.

REFERRED TO IN PARA. 7 OF THE CIRCULAR.

Form of Notice under Sections 11 and 12, Act XVI of 1871.

WHEREAS A. B, your tenant, has applied to the D. C. of C. for an advance of money for the purpose of to improve land (describe) situated in village D, and whereas the D. C. of C. proposes to make to A. B an advance of Rs for the purpose above mentioned, you are hereby informed that, unless you signify in writing to D. C. of C. on or before (date) your dissent from the proposed improvement, you shall be deemed to have assented thereto, and to have agreed that the land, for the improvement of which the advance is to be made, shall be pledged as security for the recovery of the advance.

Dated

Signature of D. C.

FORM No. III.

REFERRED TO IN PARA. 9 OF THE CIRCULAR.

Form of application for Takavi Advance under Rule III.

1	Name of applicant, his profession, parentage, tribe or caste, and residence	
2	Amount of advance applied for, and whether applicant proposes to supplement it by any private capital; and if so, to what extent	
3	Nature and description of the work for which the advance is required.	
4	Estimated total cost of the proposed work, and the probable period that will be occupied in the execution	
5	The village and local revenue subdivision in which the land to be benefited is situated.	
6	The position, character and area of such land, and whether it is situated in part or wholly of the number of the same	
7	The advantages pecuniary or other, expected to result from the work.	
8	Names and extent of the applicant's rights or interests in the land to be benefited, and whether they are any, and if so, what circumstances on such rights and interests	
9	Amount and number of the interests which the advance is intended to be repaid, and the dates on which these instalments are to be paid.	
10	Security tendered for the repayment of the advance	
11	Remarks.	

FORM No. IV.

REFERRED TO IN PARA. 15 OF THE CIRCULAR.

Form of Certificate under Section 14, Act XXVI, of 1871

1	2	3	4	5	6	7	8	9	10
DISTRICT.	Tahsil.	Name, father's name, and residence of person to whom certificate is granted.	Amount of the advance.	Conditions under which the advance is to be made.	Conditions under which the advance is to be recovered.	Position of the land and boundaries of the land to be improved.	The nature and amount of the security furnished other than the land to be improved.	Order for the payment. If the advance is to be made in payments, the dates on which the payments are to be made should be entered.	REMARKS.

Signature of the applicant.

Do. of his sureties.

Do. of landlord.

Signature of the D. C. at the foot of the order.

RULES MADE BY THE LIEUTENANT GOVERNOR OF THE PANJAB WITH THE PREVIOUS SANCTION OF THE GOVERNOR GENERAL IN COUNCIL UNDER THE LAND IMPROVEMENT ACT, 1871, SECTION 18.

The 9th November 1872.

No. 1603.—The following Rules proposed by the Hon'ble the Lieutenant Governor, Panjáb, under Act XXVI of 1871 (The Land Improvement Act), having received the sanction of the Government of India, are notified for general information .—

Rules made by the Lieutenant Governor of the Panjab, with the previous sanction of the Governor General in Council, under the Land Improvement Act, 1871, Section 18.

I.—Advances under these rules may be made from such sums as the Governor General in Council may, from time to time, allot to the Local Government for the purpose, or as may be otherwise at its disposal.

II.—Applications for advances under the Act shall be made in writing and shall be on stamped paper of the value of eight anas. They shall be presented to the Deputy Commissioner, or to any officer authorised by the Local Government to receive such applications, by the applicant in person, or by some person duly authorised by him in this behalf.

III.—The application shall state, 1st, the name of the applicant, his profession, parentage, tribe or caste, and residence ; 2nd, the amount of the advance applied for, and whether applicant proposes to supplement it by any private capital, and, if so, to what extent ; 3rd, the nature and description of the work for which the advance is required ; 4th, the estimated total cost of the proposed work and the probable period that will be occupied in its construction ; 5th, the village and local revenue sub-division in which the land to be benefited is situated, the position, character, and area of such land, and, should it consist, in part or wholly, of numbered and measured fields or plots, the numbers of the same ; 6th, the advantages, pecuniary or other, expected to result from the work ; 7th, the nature and extent of the applicant's rights or interests in the land to be benefited, and whether there are any, and, if so, what encumbrances on such rights and interests ; 8th, the amount and number of the instalments by which the advance is to be repaid, principal and interest, and the dates on which these instalments are to be paid ; and 9th, the security tendered for the repayment of the advance.

IV.—When the amount of the advance exceeds Rs. 500, the application shall be accompanied by a rough plan and estimate of the

proposed work, and, where it exceeds Rs. 5,000, by an accurate plan, specification, and estimate.

V.—If the applicant is unable to furnish such plans, estimates, or specifications, the Deputy Commissioner may cause them to be prepared on behalf of the applicant. Before ordering such preparation, the Deputy Commissioner may, if he thinks fit, require the applicant to deposit such sum of money as may, in the opinion of the Deputy Commissioner, be sufficient to cover the cost, or he may call on the applicant to give security for the repayment of the same.

VI.—When a written application is found to have omitted any of the particulars required by Rule III, the officer receiving it may either return it to the applicant for correction or record on it the information that is wanting from the applicant's verbal statements. In either case such additions must be attested by the applicant.

VII.—If the Deputy Commissioner considers that there is *prima facie* reason to believe that the application should be granted, he shall cause it to be entered in the register of applications, and shall order a local enquiry to be made. If he is of opinion that the application should not be granted, he shall reject it.

VIII.—Local enquiries shall be conducted by the chief Revenue officer of the district, or by any of his subordinates of not lower grade than a Tahsildār, or similar official to whom he may entrust the duty. In all cases in which the proposed advance exceeds Rs. 500, the officer charged with making the local enquiry shall, at least one week prior to the date on which he proposes to hold the same, post up in one or more conspicuous places in the village in which the land to be benefited by the proposed work is situated, a notice setting forth briefly the nature of the advance applied for and the date on which he proposes to hold an enquiry on the spot as to the correctness of the facts alleged in the application. The person charged with posting such notice shall read it, or cause it to be read, publicly to such of the principal inhabitants of the village as may be present, and shall, on a copy of the notice, (which he shall subsequently return to the officer issuing the notice,) obtain the signatures of the village headmen, accountant, policemen or other local officials or respectable inhabitants in acknowledgment of its having been publicly read.

IX.—No fees shall be charged for the service of any notice where the proposed advance does not exceed Rs. 500; where the advance exceeds Rs. 500, the charge shall be the lowest charge for a civil process.

X.—Prior to the local enquiries, the Deputy Commissioner shall cause to be tested, by comparison with his official records, all statements in the application which can be so tested, and cause to be stated

in writing the extent to which such records agree with, or differ from, the application, and any such difference shall be specially investigated at the local enquiry.

XI.—On the day fixed by the notice, or, should the day first fixed be unavoidably postponed, on that fixed by some subsequent notice, the officer charged with the duty shall proceed to the spot, and after assembling the parties more immediately concerned, any local officials, and some of the respectable agriculturists of the place, he shall proceed to examine the site of the proposed work; he shall test the accuracy of each of the statements set forth in the application, and shall ascertain and record everything that may be necessary to enable the Deputy Commissioner to arrive at a correct decision.

XII.—Any person whose evidence may be considered necessary by the officer charged with the conduct of the local enquiry, and whose attendance cannot otherwise be secured, may be summoned at the cost of the applicant. The powers which an officer may exercise in summoning such witnesses shall be the same as those conferred by the Panjáb Land Revenue Act, Section 24, on Settlement Officers. A record shall be made by such officer of all objections made to the proposed work or advance, and of all evidence bearing on such objections.

XIII.—On the completion of the enquiry, the officer by whom it was made shall forward to the Deputy Commissioner the whole of the papers connected therewith, together with his own opinion and recommendation.

XIV.—On receipt of the papers, the Deputy Commissioner may, in any case, and when the proposed advance exceeds Rs. 5,000, shall obtain from the proper officer in the Panjáb Department of Public Works, in such manner as the Local Government may direct, an opinion as to the feasibility, probable cost, and merits generally, from a professional point of view, of the proposed work.

XV.—If on review of the results of the local enquiry and of the professional opinions, if any, that have been obtained, and after such further investigation as he may consider necessary, the Deputy Commissioner is not satisfied that the advance is desirable, and that it can be made under the Act and these rules, he shall reject the application, recording his reasons for the same.

XVI.—If the Deputy Commissioner is satisfied that the advance may properly be made, he shall grant a certificate for the advance applied for, or for such smaller sum as he may consider sufficient for the purpose specified in the application, or shall report the case for the orders of higher authority, in accordance with the provisions of the next following rule.

XVII.—If sufficient sums have been placed at the disposal of the Deputy Commissioner for the purpose, he may grant a certificate for an advance not exceeding Rs 500. The Financial Commissioner may, subject to the same condition, grant such certificate for an advance not exceeding Rs. 5,000. Certificates for advances exceeding Rs. 5,000, but not exceeding Rs. 10,000, will require the sanction of the Local Government. If the proposed advance exceed Rs. 10,000, the previous sanction of the Governor General in Council will be required.

XVIII.—When a certificate is granted, it shall be endorsed by the applicant to the effect that he has understood and agreed to all the terms, and it shall be signed by him before, and be attested by, two witnesses. If any property, other than property of the applicant, is pledged as security for the repayment of the advance, the certificate shall be similarly signed and attested by the sureties and witnesses; and if the applicant is a tenant without transferable interest in the land to be benefited, the certificate shall, in like manner, be signed and attested by the landlord and witnesses. In all cases in which land or property other than the land to be benefited is hypothecated as security for the repayment of the advance, the certificate must bear the stamp required for mortgages under the Stamp Act for the time being in force, and must in all cases in which, if the transaction were a private one, registration would be requisite, be registered under the Registration Law at the time in force.

XIX.—The certificate shall be retained in the office of the Deputy Commissioner; one copy shall be given to the applicant; and when advances are made payable at any Tahsil or other subordinate District Treasury, a copy of such certificate shall be sent to such Treasury. All certificates issued in any financial year shall bear a serial number.

XX.—No advance shall be made for an improvement which is likely, so far as can be ascertained, to injure the property of any parties who have not consented to its execution.

XXI.—No project shall be divided. After an advance has been sanctioned, and the whole or part thereof expended, a second advance for the same work shall not be made without the sanction of the Local Government.

XXII.—No advance shall be made unless the value of the security accepted exceeds by at least one-fourth the amount of the advance.

XXIII.—The Deputy Commissioner shall himself inspect, and cause Tahsildars, Kanungos, and Patwaris to inspect and report on works under construction by advances in such a way as to ensure that

the money advanced is expended on the work for which the advance is made, that the progress made is sufficient when the advance is payable by instalments, and that the work for which the advance is made is duly completed. A register shall be kept up in each Tahsil office to show for each work separately the inspections made from time to time, and the reports of the officers who have made the inspections.

XXIV.—The works and any accounts kept thereat shall be at all times open to the inspection of the Deputy Commissioner or other person authorised by him in that behalf.

XXV.—In the case of advances exceeding Rs. 5,000, accounts shall be maintained by the recipient of the advance in any form that the Deputy Commissioner may, with the sanction of the Local Government, from time to time prescribe.

XXVI.—If at any time the Deputy Commissioner is satisfied that any person who has received an advance has failed to perform any of the conditions under which it was made, he may, after recording in writing the grounds for the decision he has arrived at, and subject to the control of the superior Revenue authorities, proceed to recover from such person, or from any security for such person, under the provisions of the Act, any sums which remain due, together with any interest payable thereon.

XXVII.—All works for which advances are made in a lump sum shall be inspected and reported on within one month of the date on which their completion was directed in the certificate. All works for which advances are made by instalments shall be inspected and reported on before each instalment subsequent to the first is paid, and such inspection shall take place at latest within one month of the date when such instalment is payable.

XXVIII.—Except with the special sanction of the Local Government, no advance of any sum not exceeding Rs. 500 shall be made, unless it is repayable with interest within seven years from the date fixed for the completion of the work ; and no advance exceeding Rs. 500 shall be made without such sanction, unless it be so repayable within twelve years.

XXIX.—The interest charged on advances shall for the present be six per cent. per annum.

XXX.—The accounts of expenditure on advances, of the repayment of the same, and of the discharge of the interest thereon, shall be kept and audited in such manner as the Governor General in Council may from time to time direct.

No. III.—Abstract Statement of Takāvi Advances paid during the month of _____ 187— in the District of _____

1	2	3	4	5	6
District.	Number of advance.	Name of applicant	For what purpose.	Amount advanced.	Authority for advance.

DEPUTY COMM'R'S. OFFICE, } Countersignature
The 187 . } of Commissioner
Deputy Commissioner.

FINANCIAL COMMISSIONER'S OFFICE.
Dated Lahore, the 187 .
Countersigned for Rs.

(By order)

Secretary to Financial Commissioner, Panjáb.

APPENDIX No. XI—(*para. 98*).

RULES UNDER THE EXCISE ACT.—(Act X of 1871).

Book Circular No. VI of 1874.

The Excise Law of the Panjáb in regard to spirits and fermented liquors, is contained in Act X of 1871 and Act XVI of 1863.

2. Under these Acts the Financial Commissioner, as the chief Revenue authority, is empowered to frame Rules, subject, in certain cases, to sanction of the Local Government.

3. The accompanying Rules, which have received the sanction of Government, are herewith circulated, in supersession of all previous orders on the subject.

The following is a list of the Rules, with the sections under which they are framed in each case :—

Rules under Act X of 1871, regarding—

I.—Distilleries worked after the English method (Section 6), page 8.

II.—Distilleries for the manufacture of Native spirits (Section 8), page 12.

III.—Licenses for construction and working of breweries (Section 9).

IV.—Form and conditions of licenses (Section 33), page 15.

V.—Excise Officers entitled to rewards (Section 79), page 19.

Rules under Act XVI of 1863, regarding the levy of excise on spirits used exclusively in arts and manufactures, or in chemistry (Section 2), page 20.

To these are added—

Rules for the supervision and control of the Excise Revenue, page 21.

Rules regarding intoxicating drugs and opium are issued separately in Book Circular IX of 1874.

4. The Rules now issued contain the following provisions, which are new, to which attention is specially directed.

Rules 41 to 47 contain provisions differing from the Rules hitherto in force in regard to the rates of licenses for the sale of spirits imported or manufactured after the English method.

The low rates hitherto authorized for staging bungalows have been enhanced, and these rates must be introduced on the expiry of existing licenses.

Rule 47.—The number of licenses hereafter granted for the sale of Rum is to be limited, and the licenses are to be put up yearly to auction, as is done in the case of licenses for the retail vend of Native spirits.

The Rules require no further comment.

5. In Panjáb Notification No. 585 dated 20th April 1874, Police Officers above the rank of Sergeant have been invested under Section 46, Clause 2 of the Excise Act, with the same powers in respect of the seizure and search for spirituous and fermented liquors of every description as are given them by Clause 1 in regard to opium.

As regards Revenue Officers, Deputy Commissioners have only to appoint Tahsildars Excise Darogahs, under Section 39 of the Act, to give the necessary powers to them and their establishments.

6. The following instructions as to the use of hydrometers are also republished, with slight additions, from previous Circulars :—

Hydrometers.

The following Hydrometers are at present in use :—
Circular 14 of 1871.

I.—Sikes' Hydrometer.

This is a valuable and delicate instrument, fitted for testing spirits of various strength by the addition of numbered weights, and accompanied by a book of tables showing the strength of spirits at various temperatures. Instruments of this kind are to be kept with great care in the Deputy Commissioner's office, and are not to be used, except for the purpose of testing other instruments, or by the officer in charge of the Sadr Distillery at head-quarters.

Hydrometers of this kind may be procured from the Financial Commissioner's office, and all such instruments which are out of adjustment should be sent to the Financial Commissioner's office.

II.—Stevenson's Hydrometer.

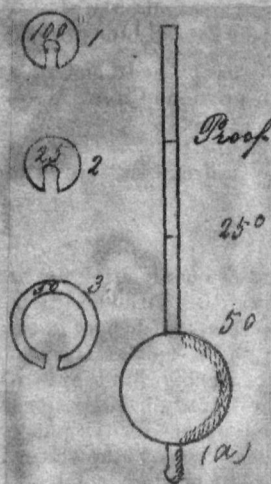
This is a plain instrument of brass (sometimes gilt), marked on the narrow side of the scale stem P. 80°.

The scale shows the strength of spirits 25° above and 25° below proof when the liquor is at a temperature of 80° of Fahrenheit's thermometer. As the instrument can only be used for testing spirits at a temperature of 80° Fahrenheit, it is not ordinarily suitable for India, and no more hydrometers of this description will be issued.

III.—Hydrometers of brass made in the Panjáb.

These are the instruments in common use at Central Distilleries. They are supplied on requisition to the Financial Commissioner's office. They are adjusted to test spirits at a temperature of 90° Fahrenheit. They have only three marks on them—one at the top for proof, another in the middle for 25° below proof, and a third low down on the stem for 50° below proof. Formerly they were not accompanied with weights, but it has been found that a more accurate adjustment can be secured by using moveable weights. The instrument is also by this means kept at a convenient size.

The accompanying sketch shows the common hydrometer with



the three weights. When, with the smallest weight (1) placed on the stem just above the lower bulb (*a*), and the spirit at 90° Fahrenheit, the instrument sinks in the spirit until the highest mark on the stem is level with the surface of the spirit, the spirit is of full proof. When, with the middle weight (2) placed on the instrument, and the spirit at 90° Fahrenheit, it sinks until the middle mark on the stem is level with the surface of the spirit, the spirit is 25° below proof. When, with the largest weight (3) applied, and the spirit at 90° Fahrenheit, the instrument sinks until the lowest mark is level with the surface of the spirit, the spirit is 50° below proof.

From this it will be seen that instruments with which weights have been supplied are of no use without the weights. Moreover, as the instruments are roughly made, and adjusted by filing the weights, the weights of one instrument cannot be used for another. If weights are lost, the instrument must be readjusted by means of the standard Sikes' Hydrometer in spirit raised to 90° Fahrenheit, and the new weights made so as to make the two correspond.

Care should therefore be taken that the weights are not lost.

There may still be some of the common hydrometers in use, which were adjusted without weights. Deputy Commissioners should ascertain by comparison with the standard hydrometer the correctness of these instruments, and guard against the use of those for which weights are necessary without the weights being applied.

Hydrometers are liable to be thrown out of adjustment by the action of the acids in the spirit upon the metal of which they are made. In order to retard such deterioration, the Excise Officers should be instructed every time that the hydrometer is used, to wash it thoroughly in pure water, and dry it carefully with cotton-wool.

Hydrometers of this kind may be procured from the Financial Commissioner's office; when out of adjustment they can ordinarily be adjusted by comparison with the standard Sikes' Hydrometer, or they may be returned to the Financial Commissioner's office for adjustment.

The spirit to be tested is poured into a copper vessel kept for trials, and brought to a temperature of 90° Fahrenheit. When the

temperature of the spirit to be examined is above 90° Fahrenheit, the copper vessel, with the spirit contained in it, should be sunk in a porous vessel containing water until it is brought down to that temperature; when the temperature has to be artificially raised, this may be best done by placing it over a fire in a large pot, filled with sand, or in a vessel filled with warm ashes, or hot water; as if the copper vessel itself is placed on the fire, it will be difficult to obtain a uniform temperature.

The spirit should in every case be thoroughly stirred, so as to ensure that the thermometer indicates the true temperature. The hydrometer is then thoroughly immersed in the spirit, and kept in it sufficiently long to admit of the metal attaining the same temperature as the spirit, after which it is allowed to rise till it is at rest.

LIST OF CIRCULARS CANCELLED, SUPERSEDED OR OBSOLETE.

Spirits.

	Number.	Year.
Circular	11	1855
Do.	21	1855
Do.	54	1855
Do.	53	1856
Book Circular	LXV	1859
Circular	1	1860
Book Circular	I	1861
Do.	XXX	1861
Do.	XXXIX	1861
Circular	45	1861
Do.	87	1862
Book Circular	IV A	1862
Do.	XV A	1862
Do.	X A	1863
Do.	X B	1863
Do.	XI A	1863
Do.	XIX A	1863
Do.	XXVIII A	1863
Do.	XXXV B	1863
Circular	95	1863
Do.	17	1864
Book Circular	XV	1864
Do.	XX	1864
Do.	III	1865
Do.	VI	1865
Circular	22	1865
Do.	54	1865
Do.	19	1865
Book Circular	XXIX	1865
Do.	XIII	1866
Circular	28	1866
Book Circular	VIII	1867
Do.	XXIII	1867
Do.	XIV	1868
Do.	XXIV	1870
Circular Memo.	1897	1871
Circular	14	1871
Book Circular	XV	1872
Circular	8	1873

*I—Distilleries worked after the English method.**(Rules under Section 6).*

1. Application for license under Section 5 of Act X of 1871 shall be made to the Deputy Commissioner of the District. The Deputy Commissioner shall submit the application, with his report thereon, to the Commissioner of the Division, and shall be guided by his instructions in granting or withholding the license.

2. The Commissioner may prohibit the grant of such license without assigning any reason for the same, except to the Financial Commissioner in the event of his order being appealed against.

3. The applicant for license to work a distillery on the English method may, if it be thought necessary, be required to deposit as security a sum not exceeding five thousand rupees, the whole of which, or such portion as Government on the recommendation of the Financial Commissioner may determine, shall be liable to forfeiture in the event of any breach of the Excise Laws involving forfeiture of license being proved. On the license expiring otherwise than by forfeiture, the sum so deposited shall be returned by the Deputy Commissioner.

4. Such deposit will, further, be at the disposal of the Deputy Commissioner for the discharge of all payments, whether of revenue, license charges, fines or forfeitures, to which the distiller may be liable by law, by these rules, by the conditions of his license, or by any engagement or bond into which he may have entered.

5. Any person obtaining a license to work a distillery after the English method, shall engage to take such measures, and to conform to such rules, for the security of the public revenue, as may be from time to time prescribed by the Financial Commissioner with the sanction of Government.

On such engagement being entered into, a license shall be granted in the form annexed (No. I).

6. No such distillery shall be licensed until the applicant shall have satisfied the Deputy Commissioner of the District that the distillery buildings and premises are so constructed and surrounded by a wall as to afford full security for the Government revenue.

7. The person licensed to work such distillery shall pay the expense of the establishment employed on the part of Government at such distillery, and shall provide a suitable residence for the members of such establishment, so situated as to command the ingress to and the egress from the premises. The number and rate of remunera-

tion of the persons employed on such establishment shall be regulated from time to time by the Financial Commissioner.

8. The person licensed to work such distillery shall give notice, not less than one full day beforehand, both of the day on which it is intended to begin distilling, and of the day on which it is intended to discontinue working the stills.

9. No spirits shall be removed from such distillery and beyond its premises unless under a pass issued by the Deputy Commissioner, which shall specify the quantity and strength of the spirits. The strength shall be ascertained by Sikes' hydrometer.

(d) Passing of the spirits.

(Note) — No rules under Section 6 (c) regulating the sale and description of the stills are at present proposed.

10. No spirits shall be removed from such distillery upon which the duty prescribed by Act X of 1871, Section 21, has not been paid

11. Distillers manufacturing Rum in licensed distilleries for the Commissariat and Ordnance Departments may remove the spirit so manufactured from the distillery on executing a bond for the payment of the duty, which shall be adjusted on the receipts given by the heads of those departments.

12. Distillers working licensed distilleries may sell spirits and spirituous liquors manufactured at such distilleries to traders and others in the Panjáb, in quantities of not less than eight imperial gallons, on obtaining a pass from the Deputy Commissioner or other officer in charge of the Excise of the district in which the distillery is situated, or to any person producing a pass from such officer. The full duty must in all cases be paid before the despatch leaves the distillery premises, and the owner or manager of the distillery must hold a license for wholesale vend.

13. On payment of the prescribed duty, or, in the case provided for in Rule 11, on the execution of the bond for payment of the duty, the Deputy Commissioner or other officer aforesaid shall grant a pass in the annexed form (No. II). This pass will protect the despatch while in transit, but it will not authorize sale of the same to others than the consignees specified therein.

14. The pass may be renewed for any other district, or the destination of the despatch in the district may be altered, if the Deputy Commissioner or other officer aforesaid is satisfied that the spirits or spirituous liquors have not been removed from the cask in which they left the distillery.

15. A duplicate of such original or renewed pass, when granted, shall be forwarded to the Deputy Commissioner or other officer in charge of the Excise of the district for which the despatch is destined,

unless in the case of Rum consigned to the Commissariat or Ordnance Department.

16. The Deputy Commissioner of the district in which such licensed distillery is worked may, at his discretion, grant special passes to accredited individuals in the annexed form (No. III) for despatches of spirits or spirituous liquors manufactured at such distillery, on certified applications for domestic consumption only, in quantities of not less than two imperial gallons, or one dozen of quart bottles. Provided that the full duty shall have been pre paid, and that the owner or manager of such distillery shall have taken out a license for wholesale vend.

17. The Deputy Commissioner, Assistant Commissioner or Extra Assistant Commissioner, and any subordinate officer appointed to the duty by the Deputy Commissioner, shall at all times, by day or by night, have free ingress into every licensed distillery, and into the store-rooms and other places appertaining thereto, for the purpose of inspecting and measuring all stills and other vessels used in manufacturing spirits, of gauging spirits manufactured in the distillery, and of estimating, by experiments or otherwise, the amount of the duties.

18. It shall be the duty of the Excise officer stationed at a licensed distillery to gauge and prove all spirits manufactured at the distillery and to keep a regular account of all spirits conveyed from the distillery, or kept in the ware-houses, store-rooms, and other places where such spirits are usually deposited, exhibiting their quantity and strength.

19. The person licensed to work a distillery after the English method shall, before beginning to bring in materials for distillation, furnish to the Deputy Commissioner a correct statement of the distillery premises, specifying every warehouse, store room, and other place appertaining thereto, to be used in carrying on the business of the distillery, and all stills, coppers, casks, and other vessels to be so used. All such vessels shall be inspected, measured, and marked by the Excise or other officer appointed to the duty by the Deputy Commissioner, and no others shall be used in the distillery.

20. The following registers shall be kept up at such distillery :—

- (1).—Register of stills, &c. (Form No. IV).
- (2).—Register of spirits in store (Form No. V).
- (3).—Register of issues and duty (Form No. VI).
- (4).—Register of passes (Form No. VII), and a monthly statement of transactions (Form No. VIII) should be furnished to the Deputy Commissioner of the district.

II.—Distilleries for the manufacture of country spirits (Rules under Section 8).

21. The system under which the manufacture of spirits after the Native method is now conducted throughout the Panjab is known as the Central Distillery system.

22. A Central Distillery is an enclosure* surrounded by a wall, with only one entrance, so that no spirits can pass out without the cognizance of the Excise officer in charge. A certain tract of country is assigned to it, within which no stills may be constructed or worked, or spirits manufactured, except within this enclosure, and into which no country spirits manufactured elsewhere may be introduced without a special pass from the Deputy Commissioner. No such enclosure may be constructed without the previous sanction of the Financial Commissioner at any place, not being the head-quarters of a Tahsil sub-division.

23. Within this enclosure any person under license from the Deputy Commissioner (Form No. 1X) may erect a still at his own expense, and distil as much spirit as he pleases, either removing it himself, or allowing others to do so, as he may think fit. Before granting such sanction, the Deputy Commissioner shall take from the applicant a written engagement binding him under penalties not to use any deleterious substance in preparing his liquor, and not knowingly to transgress the rules laid down for the management of Central Distilleries.

24. The Deputy Commissioner may refuse leave to any person to set up a still, without assigning any reason, except to the superior Revenue authorities in the event of an appeal from his decision.

25. Distillers are permitted to store their materials inside the distillery enclosure, and to construct, at their own expense, suitable accommodation for them.

26. Spirits, when distilled, must be kept in a godown under double locks until issued from the distillery enclosure. One lock will be the distiller's and the other that of the Excise clerk. The spirit should be tested by the hydrometer as soon as possible after being placed in the godown, a label showing the ascertained strength being affixed to the vessel containing it, in order that the officer in charge may know the strength of the spirits in store. On issue from the distillery enclosure, the spirit will be again tested, as provided in Rule 32, and the strength of the spirit may, previous to issue, be altered as provided in Rule 35.

* For the above purposes it has been found sufficient to enclose a space of from 50 to 100 yards square, with a mud wall from 8 to 10 feet high, coped, if possible, with tiles or other covering to protect it from rain, and supplied with a strong door. This enclosure should contain two or more sheds for stills, a well or other means of securing a sufficient supply of water.

27. The distillery gates must always be kept closed except for the ingress and egress of Government servants, distillers, and others on business. The gates must always be closed from sunset to sunrise.

28. The Tahsildár has the immediate control of the Central Distillery at his head-quarters. An Excise clerk and a limited number of chaprásís are placed under his orders for the management of the distillery.

Ib. para 39. 29. Spirits are not allowed to be sold by retail at a Central Distillery.

30. No spirit may be removed from a Central Distillery in less quantity than two gallons, or without a pass (Form No. X). Such pass shall be granted to licensed vendors only on payment of the prescribed duty. The pass must be signed by the Tahsildár or, in his absence, by the Náib-Tahsildár, and must be shown at the gate.

(b) and (c). Conditions of manufacture and issue of passes.

31. But special passes in the form annexed (Form No. XI) may be granted to native gentlemen for spirits made at the Central Distillery according to their order, who have been in the habit of using spirits prepared in a particular mode, and object to the use of liquor prepared in the ordinary manner. They must make their own arrangements with the proprietor of one of the sanctioned stills for the use of the still or the manufacture of the spirits.

Ib. paras. 35 and 45.

32. The Excise clerk, under the directions of the Tahsildár or Náib-Tahsildár, must measure and prove all spirits issued, and shall keep a Register (Form No. XII), with counterfoil of the passes issued, which shall be numbered consecutively. At the end of the month a duplicate shall be prepared for transmission to the District office, with an abstract showing the quantity of spirit of each strength passed during the month for each shop supplied from the distillery. Both register and duplicate shall be signed by the Tahsildár.

Bengal Rule 24. 33. Wash prepared for distillation is on no account to be allowed to leave the distillery.

34. The still and apparatus of a distiller permanently ceasing to manufacture must, within five days of closure, be removed from the distillery premises unless transferred on application to another licensed distiller. If not removed or transferred within that time, the Deputy Commissioner may give ten days' notice of confiscation to the owner, and may confiscate the still after the expiration of such notice, unless removed in the meantime.

Ib. 25.

35. No spirit shall be issued above proof; with this exception spirit may be made and passed out of the distillery as strong or as weak as the distiller chooses.

The duty is levied at the following rates according to the strength of the spirit, as ascertained by the hydrometer :—

	In the Rāwālpindi and Multān Divisions and Districts of Hazāra.	Elsewhere
From 25 per cent. below proof to proof	Rs. 3-0-0 per imperial gallon.	Rs. 2-8-0 per imperial Gallon.
Not more than 50 per cent below proof and more than 25 ..	2-8-0	2-0-0
More than 50 per cent. below proof	2-0-0	1-8-0

36. The hydrometers for ordinary use are manufactured in the Panjāb, and adjusted to 90 ° Fahrenheit of the thermometer. A standard hydrometer of English make is supplied to each district by which to test those of native manufacture.

37. Passes are only current for the day on which they are issued, except when the spirits have to be conveyed more than 10 miles, when they will be current till mid-day of the following day.

III.—Licenses for construction and working of breweries
(Rule under Section 9).

38. The Deputy Commissioner of any district may, on application, grant a license for the construction and working of a brewery in the annexed form (No. XIII). He may refuse a license without assigning any reason, except to the superior Revenue authorities in the event of an appeal from his decision.

IV.—Form and conditions of licenses under the Act
(Rules under Section 33).

39. Licenses for the wholesale vend of spirituous liquors passed from distilleries in British India, worked according to the European method, of fermented liquors manufactured at a licensed brewery, and of spirituous or fermented liquors imported either by land or sea, shall be granted by the Deputy Commissioner of the district, or in a Cantonment by the Superintendent of Abkārī for the Cantonment, on payment of a fee of Rs. 16 for the official year or for any portion of the official year during which the license may be in force.

40. The license may be for the sale of all the classes of liquor mentioned in the last preceding rule, or of any one or more of such classes, and shall be in the form annexed (No. XIV). The place of vend mentioned in the license may, with the consent of the Deputy Commissioner, or of the Cantonment Superintendent of Abkārī, be altered to any other place within the jurisdiction of such officer.

41. Licenses for the retail sale of all or any such liquors may be granted by the Deputy Commissioner of the district, or in a Cantonment by the Superintendent of Abkâri, for the official year, or for any portion of it, on payment of the following fees :—

First class Rs. 100 per annum, or Rs. 25 per quarter of a year.

Second class Rs. 48 per annum, or Rs. 12 per quarter of a year.

42. The fee will be payable at or before the commencement of each quarter, and in no case shall less than the full fee for a quarter be charged. The Deputy Commissioner shall determine the class in which each vendor shall be placed. In cases of doubt, or when the vendor desires it, a reference may be made through the Commissioner to the Financial Commissioner.

43. In localities where the demand for spirits manufactured after the European method, or imported by land or sea, is small, the Deputy Commissioner may, at his discretion, grant a retail license at the reduced rate of Rs. 24 per annum, or Rs. 6 per quarter.

44. A retail license for the vend of fermented liquors only may be granted in any locality at the same rate, should the Deputy Commissioner think fit.

45. A license for the retail sale of all or any of the liquors specified in Rule 39 may be granted at the same rate to the proprietor of a small hotel or boarding-house, or to the person in charge of a staging bungalow, should the Deputy Commissioner be of opinion that neither the first nor the second class rate is applicable. Such license shall be subject to the condition that sales shall be made only to travellers and occupants of the hotel, boarding-house or staging bungalow, in addition to the other conditions prescribed for retail licenses.

46. Subject to the same additional condition, a retail license to supply such liquors may be granted to the person in charge of a staging bungalow at a further reduced rate, should the Deputy Commissioner consider the rate of Rs. 24 too high. Such rate shall not be less than Rs. 6 per annum at district or sub-divisional headquarters, in cantonments, or at important halting places, nor than one rupee per annum at little frequented places.

47. The provisions of Rules 41, 42, 43, 44, 45, 46, so far as regards the granting of licenses and the fees to be levied for such licenses, shall not apply to licenses for the retail sale of Rum. A limited number of such licenses shall be put up for auction sale by the Deputy Commissioner at the commencement of each year in the manner provided for in Rules 51 and 55, for licenses for the retail sale of spirits manufactured according to the Native method.

48. Licenses for retail vend shall be in the annexed form (No. XV).

49. A licensed brewer or distiller is not at liberty to make any sales, either by wholesale or retail, unless he holds a license for whole-sale or retail vend.

50. Licenses to sell either by wholesale or by retail may be refused, either on the ground that the applicant is not a fit person, or that the locality is unsuitable, or that a sufficient number of licenses are already held in the same neighbourhood. No reason for a refusal need be assigned, except to the superior Revenue authorities in case of an appeal.

51. Licenses for the retail sale of spirits manufactured according to the native method are ordinarily granted separately for each shop at a monthly rate fixed by auction sale, or by accepted tender in the form annexed (No. XVI). As soon as all the leases have been effected, a report is submitted to the Commissioner of the Division for approval, showing the places at which it is proposed to locate retail shops, and the rates fixed (Form No. XVII). If any change becomes necessary during the year owing to a change in the licensed vendor or the rate, or to a new shop being opened or a license surrendered, a supplemental statement should be submitted.

Retail sale of spirits manufactured after the Native method (*vide* Section 21).

Circular XXXV B of 1863.

Sec Section 35 of Act.

52. No shop should be allowed to be established in a conspicuous position adjoining a road, where there are few or no other habitations, or in a village the inhabitants of which object to its presence.

53. No fresh shop should be established within the year at a locality where it would render any of the shops already licensed for the year less profitable.

54. Licenses for the sale of country liquor at periodical fairs, during the days on which the fair is held, may be sold, either separately from the annual license for the same locality, or as part of such license.

55. In cantonments and, with the previous sanction of the Financial Commissioner, in any other sub-division of a district, the farm of the licenses for retail of country spirits at all authorized shops may be sold by auction under the same rules as those which are applicable to the farm of the excise on drugs. A counterpart of the license, which shall be in the form already prescribed for licenses for retail sale, shall be kept at each shop.

56. All license fees for the retail sale of country spirits shall be paid in advance at the commencement of each month to the

Tahsildár charged with the supervision of the distillery from which the liquor is drawn, and no liquor shall be passed out to a shop for which the fee of the month has not been paid.

Bengal Rule 6 (page 71).

57. In cantonments the license shall provide, in addition to the conditions elsewhere prescribed, that the liquor must be drunk on the premises.

V.—What Excise Officers entitled to rewards under the Act (Rule under Section 79).

58. The Excise Darogah of a district and all Customs officers, officers in the Revenue Department below the rank of Naib-Tahsildár, and officers in the Police below the rank of Deputy Inspector, shall, when acting as Excise officers, be entitled to receive rewards under Section 79 of the Excise Act. Tahsildárs, Naib-Tahsildárs, Deputy Inspectors of Police, and officers of the Revenue or Police Departments in grades superior to these shall not be entitled to share in such rewards, unless otherwise specially ordered by the Financial Commissioner.

Rules under Section 2 of Act XVI of 1863 for levying the Excise on spirits used exclusively in arts and manufactures, or in Chemistry.

1. Application for license to remove spirits from a licensed distillery to be used exclusively in arts and manufactures, or in chemistry, on payment of an *ad valorem* duty of 10 per cent. under Act XVI of 1863, must be made to the Deputy Commissioner of the district, who must be satisfied that such spirits have been effectually and permanently rendered unfit for human consumption by the admixture of some ingredient, regarding which the Chemical Examiner to Government has certified that it will effectually and permanently render unpalatable, and unfit for human consumption the spirits with which it is mixed.

2. Any expense which may be incurred by the Deputy Commissioner in rendering spirits unfit for human consumption, or for ascertaining by chemical or other process that they have been effectually and permanently rendered unfit for human consumption, must be paid by the person wishing to clear the spirits before they are allowed to be removed.

3. For the purpose of fixing the amount of duty to be levied on such spirit, the Deputy Commissioner may determine its market value, subject to appeal to the Commissioner.

4. The license, which shall be in the annexed form (No. XVIII), shall specify the premises on which the spirit so removed

shall be used, and such premises shall be open to the inspection of Excise officers at any hour of the day or night. If used at the distillery, the use of the spirit shall be under the same supervision of the Excise establishment as the manufacturing operations of the distillery.

5. The Deputy Commissioner may refuse to grant such license, without assigning any reason, except to the superior Revenue authorities in the event of appeal.

Rules for the supervision and control of the Excise Revenue from spirits and fermented liquors.

1. A monthly report (*tauzi*) of collections on account of licenses for retail sale of spirits and fermented liquors shall be prepared at each tahsil, and forwarded by the Tahsildár to the District Office, along with the abstract of passes issued * during the month. * See Rules under the Excise Act, No. 32. The Excise Darogah or other proper officer shall prepare from these returns a single statement showing the Excise collections of each tahsil in the district, and shall lay this statement before the Deputy Commissioner, who will issue thereupon such instructions as may be required for recovery of arrears or otherwise.

2. These statements need not be submitted to the Commissioner unless called for by him, or required to elucidate reports on balances recommended for remission or suspension.

3. A quarterly statement of income from excise on spirituous and fermented liquors (No. XIX) is submitted by Deputy Commissioners to the Commissioner of the Division, by whom it is forwarded, with such remarks as he considers necessary, to the Financial Commissioner.

4. Compensation on account of the closing of shops for the retail vend of native spirits whilst European troops are in the vicinity shall be adjusted by cash payment under orders from the Deputy Commissioner. Such order shall be issued on receipt of the Tahsildár's report of the amount of compensation due, and the payment shall be charged in the public accounts.

5. Suspensions and remissions of demand may be made under the sanction of the Commissioner of the Division. In the case of suspensions, a date or dates for payment must be fixed.

Book Circulars XIII and XXXIX of 1861.
* See Rules under Panjáb Land Revenue Act, Section 65.

6. Refunds may be made under the rules * applicable to refunds on account of Land Revenue.

Book Circular XIV
of 1868, Appendix IV.
Remarks on Circular
54 of 1855.

7. All suspensions, remissions, and refunds sanctioned by Commissioners, must be reported at the time to the Financial Commissioner.

8. As soon as possible after the close of the year, and in anticipation of his annual Revenue Report, the following statement (No. XX) should be submitted by the Deputy Commissioner to the Commissioner of the Division :—

Comparative statement of income and charges on account of excise on spirituous and fermented liquors for the years 18 18 and 18 18

9. This statement will be forwarded by the Commissioner to the Financial Commissioner after examination and addition of such remarks as may be necessary, including his orders for the disposal of balances entered as doubtful.

10. Balances, the remission of which has been sanctioned during the year under report, will be shown in the statements as nominal or irrecoverable, as the case may be, a reference to the order sanctioning the remission being added.

FORM No. I.

REGISTER No. ———

License to work a distillery for the manufacture of spirits according to the English method at ——— in the district of ——— is hereby granted to ——— subject to the conditions prescribed in the rules made by the Financial Commissioner with the sanction of the Panjáb Government, under Section 6 of the Excise Act, 1871, and to such other rules for the security of the public revenue as may be hereafter made and issued under the same authority.

District ——— } _____

Dated ——— } _____

Deputy Commissioner.

FORM No. II.

REGISTER No. ———

Pass from the licensed distillery of ——— at ——— in the district of ——— the undermentioned quantity of ——— viz. ——— imperial gallons, of the strength of ——— upon which the legal duty has been paid (or for the payment of the legal duty upon which a bond has been executed under Rule 11), and contained in casks marked as below, consigned to ——— at ——— in the district of ———

This pass will continue in force for _____ days from this date.
Quantity of despatch.

District _____ }
Dated _____ }

No. _____
Imperial Gallons _____
Name _____
Distillery _____
O. P. _____

Deputy Commissioner

Distillery Officer.

FORM No. III.

REGISTER No. _____

Special pass is hereby granted for the despatch of the undermentioned quantity of _____ manufactured at the distillery of _____ in the district of _____ to _____ residing at _____ in the district of _____ the prescribed duty having been paid, and the despatch having been certified for domestic consumption only.

This special pass shall continue in force for _____ days only from this date.

Description and strength of spirit.	Quantity in imperial gallons.	No. of bottles.

District _____ }
Dated _____ }

Distillery Officer.

Deputy Commr.

FORM No. V.

Register of spirits in store Quantities in Imperial Gallons

1	2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15														
	SPIRITS					RUM AND CORDIANS									
	Gallons					Gallons									
	Above proof	Above proof	London proof	Below proof.	Below proof	Proof	Below proof	Below proof	Below proof	Above proof	Proof	Below proof	Below proof	Below proof	REMARKS
DATES.															
Balance in store on the 20th November															
Received into store															
Total															
Issued															
Balance in store ...															

NOTE.—The number of columns under each head indicating strength must be adapted to the probable requirements of the distillery

FORM NO. VII.

Register of Passes.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DATE.	<i>Passes for Commissariat or Ordnance Departments, Rule 11</i>				<i>Passes for traders and others for quantities not less than 8 gallons, Rule 12.</i>				<i>Special passes for domestic consumption, not less than 2 gallons, Rule 16.</i>				
	Name of party in whose favor pass is issued.	Quantity, description, and strength of spirit, &c, covered by pass.	Amount of duty due	Destination.	Name of party in whose favor pass is issued	Quantity, description, and strength of spirit, &c, covered by pass	Amount of duty paid.	Destination.	Name of party in whose favor pass is issued.	Quantity, description, and strength of spirit, &c, covered by pass	Amount of duty paid.	Destination.	REMARKS.

FORM No. VIII.

Monthly Statement of Spirits, Duty, &c.

1	2	3	4	5	6	7	8
Description.	Strength.	In store at end of previous month in gallons.	Distilled and brought into store during the month.	Issued during the month.	Balance remaining in store.	Amount of duty paid.	REMARKS.
Spirits	<div> <div>Above proof.</div> <div>Do.</div> <div>London proof.</div> <div>Below proof.</div> <div>Do.</div> </div>						
	...						
Rum and Cordials.	<div> <div>Proof.</div> <div>Below proof.</div> <div>Do.</div> <div>Do.</div> </div>						
	...						
Methylated spirits	<div> <div>Above proof.</div> <div>Proof.</div> <div>Below proof.</div> <div>Do.</div> </div>						
	...						

N. B.—A yearly return in the same form to be submitted with the Revenue Report.

FORM No. IX.

REGISTER No. —

License is hereby granted to ———— resident of ————
to work ———— still in the Central Distillery at ———— for the
manufacture of spirits from the date of this license to the 31st March
187—, subject to the following conditions:—

I. That he work no more than ———— still under this
license, and that he conform in all respects to the rules laid down
from time to time by the Financial Commissioner for the regulation
of Central Distilleries.

II. That he pay to Government, for the use of the premises, the
monthly rent of ———— to be paid on demand at the end of each month.

III. That he sell only to parties who are duly licensed to sell
by wholesale or retail.

IV. That upon any breach of these conditions this license shall
be forfeited, and, in the event of such forfeiture, his stock of unsold
spirit, with the still and apparatus, may be sold by the Deputy Com-
missioner in satisfaction of the claims of Government.

FORM No. X.

REGISTER No. —

Locality of Distillery ————
Allow ———— licensed to retail spirits at ———— to remove
from the Distillery ———— gallons, upon which the prescribed duty
has been paid.

Muharrar Abkari. ————

Tahsildar ————

FORM No. XI

SPECIAL PASS.

SPECIAL PASS.

Special permission is hereby
granted to ————
of ———— to
obtain from the distillery of
——— parganah
——— the undernoted
quantity of liquor for private
consumption only, duty having
been paid thereon ————

quantity ————
quality ————
Amount of duty paid ————
Date and hour of issue ————
This pass remains in force only
till the hour of ————

Signature of Tahsildar ————
Dated ————

Special permission is hereby
granted to ————
of ———— to
obtain from the distillery of
——— parganah
——— the undernoted
quantity of liquor for private
consumption only, duty having
been paid thereon ————

quantity ————
quality ————
amount of duty paid ————
Date and hour of issue ————
This pass remains in force only
till the hour of ————

Signature of Tahsildar ————
Dated ————

FORM No XIII.

License to work a brewery is hereby granted to _____
 _____ at _____ in the District
 of _____ on the following conditions,
 infraction of any of which will involve forfeiture of license:—

1st Only malt liquor of any description shall be manufactured within such brewery or the premises thereof

2nd No attempt shall be made to extract spirits from the grains or refuse of the brewery.

3rd No wholesale vend of malt liquor shall be made at the brewery without a wholesale license under Section 13, or retail vend without a retail license under Section 14, Act X of 1871

4th No malt liquor shall be sold or given from the brewery to European soldiers or Non-Commissioned Officers, whether with their Regiments or on Staff or Civil employ, without written permission of the Officer Commanding or other official superior.

5th The brewery shall be open at all times to the inspection of the Deputy Commissioner, Assistant Commissioner, or Extra Assistant Commissioner of the district, or of any subordinate whom the Deputy Commissioner may authorize for the purpose.

District _____

Dated _____

 Deputy Commissioner.

NOTE.—Where a distillery license is also held conditions 1 and 2 must be omitted or modified, so as to consist with such license.

FORM No XIV.

License for the wholesale vend of imported spirituous and fermented liquors

Register number _____

Name of vendor _____

Locality _____

License for the wholesale vend of spirituous and fermented liquors manufactured according to the English method, or imported into British India, is hereby granted to _____
 _____ at _____ in the district of _____

_____ on these conditions, the infractions of any of which shall involve forfeiture of license and penalties under Sections 57 and 58, Act X of 1871. —

1st. That sale of the above-mentioned descriptions of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the Native method shall on no pretext be made or attempted.

2nd. That sale of the liquors of the description authorized shall not be of less quantity than two imperial gallons or twelve quart bottles, and this quantity shall not be made up partly of spirituous and partly of fermented liquors, but wholly of one or the other.

3rd. That sale of liquors of any kind or in any quantity within the limits of any Military Cantonment shall not be made unless with the sanction of the Commanding Officer.

4th. That at the shop or place of vend a signboard shall be put up, inscribed with the name of the license-holder and the designation "wholesale vendor" under Section 13, Act X of 1871.

5th. That an annual fee of sixteen rupees shall be paid to Government in advance.

6th. Spirituous or fermented liquors shall not be sold to any European soldier or Non-Commissioned Officer, whether with his Regiment or on dated 6th August 1864. Civil or Staff employ, or to any camp-follower, without the express permission of the Officer Commanding the Regiment or Detachment, or of his other official superior, or of the Cantonment Magistrate in localities where Act XXII of 1864 is in force.

District _____

Dated _____

Deputy Commissioner.

FORM No. XV.

License for the retail vend of imported spirituous and fermented liquors.

Registered Number _____

Name of vendor _____

Locality _____

License for retail vend of spirituous and fermented liquors manufactured according to the English method, or imported into British India, excepting Rum, is hereby granted

to _____ at _____ in the district of _____ on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under Sections 57, 58, and 59, Act X of 1871 ---

1st. That retail sale of the above-mentioned descriptions of liquors only shall be made, and that sale or admixture therewith of spirits manufactured after the Native method shall on no pretext be made or attempted.

2nd. That spirituous and fermented liquors of the above authorized descriptions shall be procured from licensed wholesale dealers.

3rd. That sales shall be made of liquors only in the shop for which this license is granted, and not elsewhere under any pretext.

4th. That no greater quantity of liquor than two imperial gallons, or twelve quart bottles, shall be sold to any one person at one time.

5th. That wearing apparel or goods of any kind shall not be taken in barter for liquor.

6th. That the shop for which this license is granted shall not be open, nor sale of liquor be made therein, before sunrise or after 8 o'clock at night.

7th. That no bad character shall be allowed to resort to the shop, or gambling or disorderly conduct of any description shall be permitted there, and that information of suspected persons shall be given to the Magistrate or Police Officer.

8th. That a sign-board shall be fixed at the entrance of the shop with the name of the license-holder and the designation "retail vendor" under Section 14, Act 10 of 1871.

9th. That the licensed vendor shall produce his license and his accounts for inspection on the requisition of the Excise officer duly authorized to demand their production, and shall give entry to the shop to any Excise officer at any hour, day or night.

10th. That in the event of the holder of this license also holding a wholesale license for vend of spirituous and fermented liquors, the accounts of sales under each license shall be kept separate.

11th. That a quarterly fee of Rupees _____ shall be paid to Government in advance for every quarter of the term for which this license is granted.

This license shall have effect from the date hereof to the _____ 18--

12th. Spirituous or fermented liquors shall not be sold to any European soldier or Non-Commissioned Officer, whether with his Regiment or on Staff or Civil employ, or to any camp-follower,

without the express permission of the Officer Commanding the Regiment or Detachment, or of his other official superior or of the Cantonment Magistrate in localities where Act XXII of 1864 is in force.

13th Spirituous or fermented liquors shall not be sold to any native if there is reason to believe that he intends to convey the same to European soldiers or Non-Commissioned Officers or their wives, or European or Eurasian camp followers.

District— — — — —

Dated— — — — —

Deputy Commissioner

FORM No XVI

License for the retail vend of Native Spirits

Registered Number —

Name of vendor — — — — —

Locality — — — — —

License for the retail of spirits manufactured according to the Native process is hereby granted to— — — — — at— — — — — in the district of— — — — —, on these conditions, the infraction of any of which shall involve forfeiture of license and penalties under Sections 57, 58, and 59, Act X of 1871

1st. That no spirits are sold at the shop except the produce of the distillery at — — — — — either obtained direct from the distillery, or purchased from a wholesale licensed vendor located within the limits of the said distillery

2nd. That sales of spirits are made only in the shop for which this license is granted and not elsewhere upon any pretext whatever

3rd. That not more than one *ser* of spirits shall be sold to any person at one time

4th. That the shop shall not be open or sales made therein before sunrise and after 8 P M at night.

5th. That no weapons, apparel or jewels shall be received in barter for liquor

6th. That bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the Magistrate or nearest Police Officer.

7th. That a signboard shall be fixed up at the shop with the name of the vendor and designation "licensed retail vendor of country spirits "

8th That the license and shop accounts shall be produced for inspection of the Excise officer authorized to require such production, and that entry to the shop shall be allowed to any Excise officer at any hour.

9th That the following monthly license fee shall be paid in advance to the Government through the Tahsildar of_____

Amount of monthly license fee for shop at_____

This license shall be in force to the_____

10th. Spirituous or fermented liquors shall not be sold to any European soldier or Non-Commissioned Officer, whether with his Regiment or on Staff or Civil employ, or to any Camp-follower, without the express permission of the Officer Commanding the Regiment or Detachment, or of his other official superior, or of the Cantonment Magistrate in localities where Act XXII of 1864 is in force.

District _____ }
Dated _____ }

Deputy Commissioner.

FORM No XVIII.

REGISTER No ———

License is hereby granted to ——— to use exclusively for the purposes of arts and manufactures, or of chemistry at ——— (describe the premises), spirits removed from the licensed distillery of ———, after having been rendered unfit for human consumption under the rules prescribed by the Financial Commissioner of the Punjab, and after payment of duty at ten per cent *ad valorem*

Provided that the said premises shall be open to inspection by Excise officers to the same extent as the shop of a retail vendor is so open by the Excise Act 1871, and that any violation of Act XVI of 1863 or of the rules prescribed by the Financial Commissioner, or of the Excise Act, 1871, will entail forfeiture of this license in addition to any other penalties prescribed by law

This license will remain in force only till the 31st of March 18

District ————)
 Date 1 ————) Deputy Commissioner

FORM No XIX.

Quarterly Statement of Abjarí Income in the

District for the quarter ending

187

[illegible]

DEPUTY COMMISSIONER'S OFFICE.

The

157

F. my Commis. ver.

FORM No.

Comparative Statement of Income and Charges on account
years 187 187

PARTICULARS AFFECTING THE ADMINISTRATION							
DIVISION.	District.	Year.	Number of Sadr Distilleries in existence at the close of the year.	No. of shops for the vend of Native liquors at the close of the year.		No. of shops for the sale of English spirituous and fermented liquors at the close of the year.	
				Wholesale.	Retail.	Wholesale.	Retail.
1	2	3	4	5	6	7	8
		187 .					
		187 .					

NOTE.—If any distilleries pass out liquor worked according to the

XX.

*of Excise on spirituous and fermented liquors for the
and 187 187*

OF THE SALE OF SPIRITUOUS LIQUORS.

Number of persons prosecuted for breach of the rules for the sale of spirituous liquors.	Number of persons convicted and punished.	REMARKS.
9	10	11

English method, this should be stated in the column of Remarks.

FORM No.

Comparative Statement of Income and Charges on account

187 187

[illegible]

NOTE—1 Ordinarily there should be no balances in this income.
2 Licenses must be paid for before granted
3. Still-head duty must be paid before the liquor is removed from the Dist. levy

XX.

*of Excise on spirituous and fermented liquors for the years
and 187 187—continued.*

IPTS.

Fines, fees, and forfeitures.	Other items.	Total gross receipts.	REMARKS.
18	19	20	21

4. For loss resulting from closing shops, compensation shall be paid in cash from current collections.

5. Where European distilleries exist, an additional column must be added after 17 for still-head duty on spirits manufactured after the European method.

FORM No.

Comparative Statement of Income and Charges on account

187 187

CHARGES.				
Salary of Superintendent Cantonment Abkari.	Fixed establishment, District and Cantonment.	Compensation for closing of shops during passage of troops.	Rewards paid to informers.	Contingencies.
22	23	24	25	26

NOTE.—The income from distilleries and drugs should be credited in the Treasury accounts under two heads only:—

- 1st. All income derived from Sadr Distilleries, column 20 of this Return.
- 2nd. All income derived from intoxicating drugs, column 18 of drug statement.

If the entries of this Return do not correspond with the Treasury account, explanation of the discrepancy must be given.

XX.

of Excise on spirituous and fermented liquors for the years
and 187 187 .—concluded.

Total Charges	Net Receipts.
27	28

I certify, after personal inspection of the accounts, that the sum of Rs. has been credited under the head of "Excise" in the accounts submitted to the Accountant General. The sum entered in column 20 differs from the amount so credited only on account of the omission of fractions.

Deputy Commissioner.

Book Circular No. IX of 1874.

In Book Circular No. 6 of 1874 the Excise Law of the Panjáb in regard to spirits and fermented liquor was published in a consolidated form.

Intoxicating Drugs and Opium

2 This Circular deals with intoxicating drugs and Opium, and, with the Circular above mentioned, completes the subject of Excise.

A list of the previous orders on the subject, which are consolidated or superseded, is appended to this and the above-quoted Circular.

3 The Rules herewith published have received the sanction of Government. They comprise —

Rules under Act X of 1871, regarding—

- I The form of the duties leviable on the retail sale of intoxicating drugs, not including Opium (Section 26).
- II The transport of Ganjah, Bhang and Charas (Section 40).
- III The import of Charas into the Panjáb from the territories of His Highness the Amír of Káshgar and Yárkand by any route over the Himalayan passes which lie to the south of His Highness's dominions (Section 40).
- IV The sale of Charas at the Palampúr Fair, and its transport therefrom (Section 40).
- V. Special Rules for the transport and possession of Charas in the Kungia District (Section 40).
- VI. Excise Officers entitled to rewards (Section 79).

Rules relating to Opium grown in the Panjab, under Section 49, Act IV of 1872, the Panjáb Laws Act, and Act XXVI of 1872, & the Panjáb Opium Law Amendment Act.

- 4 The Rules for import of Charas into the Panjáb from the territories of the Amír of Káshgar and Yárkand are new. The special indulgences contained in them are only accorded to importers of Kashgár and Yárkand Charas across the Himalayan passes to the south of the Amír's dominions.

Rules for the supervision and control of the Excise Revenue (Intoxicating Drugs and Opium).

For its import from other countries and by other routes, the previous rules are maintained. Separate instructions will be issued to the District Officers concerned, the number of whom will be limited.

5. The Rules relating to Opium grown in the Panjáb have been separately published in the *Panjáb Gazette* with Government Notification No. 1244 dated 24th September 1873, but are repeated here for convenient reference, together with the forms prescribed under them in Financial Commissioner's Book Circular No. II of 1874.

6. The principal changes introduced by these Rules are as follows :—

The poppy may be cultivated freely in all parts of the Panjáb, except in the districts of the Dehli and Hissár Divisions, where it is absolutely prohibited. Any person transgressing this rule in the latter districts is liable to the penalties prescribed in Section 50 of the Panjáb Laws Act.

An acreage duty of Rs. 2 is to be levied on every acre of poppy cultivation. The mode of granting permission to cultivate, and of registering the cultivation, is fully described in the rules. The memorandum given by the patwári to the cultivator (Rule 9), called the cultivator's license, need not be stamped.

7. Purchases of Opium or poppy respectively may be made from the cultivators by persons holding licenses for

- (1). Wholesale vend of Panjáb-grown Opium.
- (2). Retail vend of Opium.
- (3). Purchase of standing crop of poppy.

The rules under the notification above referred to provide for (1) and (3). When the wholesale vendor is also the farmer of the monopoly of retail vend, the agreement regarding the farm of such monopoly, to which reference is made in Rule 6 under Act X of 1871, and the form of which is given at Appendix I, will apply. This agreement does not require a stamp.

The form of license for retail vend of Opium, whether Panjáb-grown or other, as well as of intoxicating drugs, is given in Appendix II.

8. Cultivators are not allowed under these rules to consume their own Opium or "post." They must buy any such drug for their own consumption from the retail vendor. The reason for this is that in the Panjáb a mixed system of taxing the product of the poppy has been adopted—

- (1). By an acreage duty.
- (2). By a monopoly of retail vend.

In order to maintain the income derived from the latter source, all private consumption and private sale must be checked, and this would be impossible if permission were given to cultivators of the plant to use their own Opium. If it were considered desirable to levy the whole Excise revenue derivable from Panjáb-grown Opium by the acreage duty, the rate would be fixed at a higher figure than Rs. 2 per acre.

9. By Panjáb Government Notification No. 585 dated 20th April 1874, all Police Officers above the rank of Sergeant are invested with the same powers in respect of the seizure of and search for

intoxicating drugs of every description, and the arrest of persons found in possession thereof, as are conferred upon them by Clause 1, Section 45 of the Excise Act in regard to Opium. This notification was issued under Clause 2 of the same Section.

10. The powers of the Abkárí Dároah and his establishment in respect of such seizure, search, and arrest, are secured by Sections 42 to 45 of the Act.

In order to give the necessary powers to Tahsildárs and their establishments, Deputy Commissioners should appoint the former Excise Dároahs under Section 39 of the Act.

An abstract of the points in the new Opium Rules, which most affect producers, will shortly be prepared and circulated in the vernacular for distribution to zamindárs.

11. As regards Opium grown out of the Panjáb, the provisions of Section 65 of the Excise Act are in force. Under this Section every person other than a licensed vendor (*i. e.* a licensed retail vendor or his agent), who has in his possession a greater quantity of such Opium than five tolas weight, is liable to fine and confiscation. Licensed retail vendors, that is, the person holding the monopoly of retail vend, and his agents, are allowed to make their own arrangements for the purchase of the drug in places beyond the British frontier, subject to the rules and regulations which may be in force within the provinces through which the drug will pass.

In all such cases the importer should take out a pass* from the place where he purchases the Opium, as well as from the district where he is licensed to sell it; and when that place is in foreign territory, he should apply to the Collector of the nearest district. Importers should be made to understand that if their drugs are not covered by a pass, or if the packages are found open in the North-Western Provinces or in any place where they are not authorized to sell by retail to the Government farmers, the Opium will be liable to confiscation, and they themselves to punishment, under the Excise Laws. Foreign Opium may be disposed of by licensed retail vendors according to the terms of their licenses, in which no distinction is drawn between Panjáb-grown and other Opium.

Panjáb Government Notification No. 39 dated 6th January 1873 exempts all districts in the Panjáb from the operation of Section 18 of the Excise Act, which provides that Opium shall be supplied to licensed vendors from the Government stores, and that no other description of Opium shall be sold by such vendors. The penalty provided in Section 67 for possession of Opium other than that supplied to them from the Government stores is therefore not in force in the Panjáb.

12. The form for reporting annually the arrangements made for the farm of monopoly of retail vend of intoxicating drugs and Opium, which is prescribed in para. 1 of the Rules for the control and supervision of Excise revenue obtained from those sources, is new, and should be submitted as soon as the arrangements for the year are completed.

LIST OF CIRCULARS CANCELLED, SUPERSEDED OR OBSOLETE.

<i>Circular</i>	<i>No.</i>	<i>13</i>	<i>of</i>	<i>1866.</i>	<i>Book Circular</i>	<i>IX.</i>	<i>of</i>	<i>1869.</i>
"		<i>8</i>	<i>of</i>	<i>1867.</i>	"	<i>XXI</i>	<i>of</i>	<i>1869.</i>
"		<i>23</i>	<i>of</i>	<i>1867.</i>	"	<i>V</i>	<i>of</i>	<i>1870.</i>
"		<i>96</i>	<i>of</i>	<i>1867.</i>	"	<i>XI</i>	<i>of</i>	<i>1870.</i>
"		<i>13</i>	<i>of</i>	<i>1868.</i>	"	<i>XI</i>	<i>of</i>	<i>1873.</i>
<i>Book Circular</i>	<i>XIV</i>	<i>of</i>	<i>1868.</i>		"	<i>II</i>	<i>of</i>	<i>1874.</i>

RULES UNDER THE EXCISE ACT.

(No. X of 1871).

I.—Farm of duties (Rules under Section 26).

1. The Excise income from intoxicating drugs in the Panjáb is derived from the farm of the monopoly of sale within tahsil or other sub-divisions of districts. In some districts the monopoly of Opium and other drugs prepared from the poppy is farmed separately from that of other intoxicating drugs, while in others the same farm includes both.

2. The farm will always be for the financial year unless the previous sanction of the Financial Commissioner to a farm for a longer period has been obtained. It will be put up to auction at the District Office during the last month of the financial year preceding the commencement of the lease; notice of the date being previously given at each tahsil in the district, and at the head-quarters of neighbouring districts from which bidders are likely to come.

3. The result of the auction sale will be reported to the Commissioner of the Division, with the recommendation of the Deputy Commissioner. The Commissioner may either sanction the lease to the highest bidder, or, if he be not considered a suitable person, to the highest bidder against whom no objection exists, or may order a resale.

4. If a lease be cancelled from any cause before the expiration of its term, the farm of the monopoly for the unexpired portion of the financial year shall be put up to auction.

5. Before possession is given, a sum equivalent to one-sixth part of the sum payable for the whole year shall be deposited by way of security. If the farmer fail to carry out the conditions of the lease, this sum shall be forfeited to Government; otherwise credit will be given for it in the adjustment of the last two monthly instalments under the lease.

(b). Requisition of security.

6. The lease shall be in the annexed form (Appendix I), and subject to the conditions therein specified.

II.—Transport of Gánjah, Bhang, and Charas (Rules under Section 40).

7. Merchants bringing Charas into the Panjáb must obtain a pass (Appendix III) from the Deputy Commissioner of the frontier station where they enter the Panjáb, and take it for countersignature to the Deputy Commissioner or Collector of every district in the Panjáb or the North-Western Provinces, which they may subsequently enter with the Charas. The article, its quantity (both gross weight of the package and net weight of the Charas being given), and destination, are stated in the pass, and the package is sealed up with the official seal of the Deputy Commissioner. It may be opened at any head-quarters, station or tahsíl while on the way to its destination, and a portion of its contents may be sold to the farmer of excise on drugs, the fact being recorded on the pass, and the package resealed. The owners must be warned that if the package is found open, and any Charas is sold from it, except as above stated, they will be proceeded against under the Excise Laws, and the package will be liable to confiscation.

8. If, on arrival at the head-quarters of any district, the persons in charge of the drug wish to alter its destination, or to convey part to one place and part to another, the pass may be cancelled, and a fresh pass or passes granted.

On arrival at the place of destination, the pass will be retained by the Deputy Commissioner or Collector, or by the Tahsildar, and the consignment will be examined, to see that it corresponds with the pass.

9. The quantity actually in transit should be compared with the pass on each occasion on which it is presented for countersignature.

10. The special Rules for the Kangra District will be found further on. (See Rules 41—45).

11. Merchants bringing Gánjah or Bhang, or other preparation of hemp, except Charas, from beyond the frontier, must obtain a pass from the Deputy Commissioner of the frontier district where they enter the Panjáb, stating the quantity and the place of destination.

in the Panjáb (Appendix IV). A similar pass must be obtained by manufacturers purchasing the hemp plant from cultivators, in order to prepare Gánjah or Bhang, or other preparation of hemp, except Charas. Such pass will authorize sale to any farmer of the Excise of intoxicating drugs, either at the place of destination stated therein, or at any head-quarters' station or tahsil; but when the sale is effected at such intermediate place, it must be noted on the back of the pass, and attested by the Deputy Commissioner or Tahsildar.

12. When a considerable quantity of Bhang is imported by boat from native territory, the Deputy Commissioner may depute an Excise Darogah or a Revenue Officer not below the rank of Nálh-Tahsildár to examine and certify the amount of the cargo, and may on such certificate grant his pass to any district under the Panjáb Government,

13. A farmer of the Excise on intoxicating drugs, who wishes to purchase Charas, Bhang or Gánjah, or other preparation of hemp beyond the limits of his farm, must obtain a pass in the same form from the Deputy Commissioner of his District, stating the quantity he is authorized to purchase. This must be countersigned, except in the case of Charas, by the Deputy Commissioner of the District in which the purchase is made, or if it is made in a Native State, by the Deputy Commissioner of the nearest District. In the case of Charas, he must obtain a pass from such Deputy Commissioner under Rule 7, and all the provisions of Rules 7, 8, and 9 shall apply.

III.—Special rules for Merchants importing Charas into the Panjáb from the territories of His Highness the Amír of Káshgar and Yárkand by any route over the Himalayan passes which lie to the south of His Highness's dominions (Section 40).

14. Merchants bringing Charas into the Panjáb from the territories of His Highness the Amír of Káshgar and Yárkand over the Himalayan passes which lie to the south of His Highness's dominions must obtain a pass (appendix V) from the British Joint Commissioner at Leh, or from the Deputy Commissioner of the Frontier District.

The name of the merchant, the quantity of Charas (both the gross weight of the packages and the net of the Charas being given), the tract of country, and period of time covered by the pass, shall be entered. Merchants bringing Charas from Yárkand into the Kángra District not covered by a pass from the Joint Commissioner at Leh must obtain a provisional pass from the Tahsildár of Kulú, which shall protect the Charas until a regular pass can be obtained at the head-quarters of the district at Dharmasálah.

15. The possession of Charas in any quantity exceeding five tolas without a pass signed by one of the officers mentioned in Rule 14 is prohibited, but a reasonable time shall be allowed to enable the mer-

chant to reach the head-quarters of the Frontier District, or (in the case of Charas brought into Kulu) the Sultānpur Tahsil.

16. No pass shall be issued for a smaller quantity than five sérs. Merchants arriving in British territory possessing Charas in excess of five tolas and below five sérs must make arrangements for the disposal of such Charas to the Government farmer of Excise or his agents, or to wholesale dealers licensed under Section 15 of Act X of 1871. They should ascertain at the nearest Police Station or Tahsil the names and addresses of these persons.

17. No fee shall be levied on account of the pass.

18. When application for a pass under these rules is made to the Deputy Commissioner of the Frontier District, or to the Joint Commissioner of Ladák, such officer shall, on granting the pass, seal the packages with his official seal in such a manner that no Charas can be removed from the packages without breaking the seals.

19. Traders wishing to show a specimen of their Charas to any of the persons licensed to sell Charas wholesale under Section 15 of Act X of 1871, or to the Government farmer of Excise or his agents, may make an incision not more than two inches long in the case containing the Charas, and may take out a small quantity not exceeding two chatáks in weight. Traders should be cautioned to make these incisions in the presence of some Revenue or Excise Officer not below the rank of a jamadár. Such incisions are to be made only at the instance of a person who is licensed to buy Charas.

20. The period of time covered by the pass may extend to any period not exceeding six months.

21. The tract of country covered by the pass may comprise any districts in the Panjáb or North-Western Provinces named by the merchant, which can be reached by a continuous route.

22. On entering any district mentioned in the pass other than that in which the pass has been granted, the merchant must present his pass for countersignature to the Deputy Commissioner or Collector of the District, or to the Tahsildár of the Tahsil through which he intends to pass, who will examine the seals and compare the packages with the entries in the pass, and after satisfying himself that the amount of Charas, after making allowance for deductions under Rule 30, coincides with the amount entered in the pass, will attest it by his signature.

23. If on arrival at the head-quarters of any district mentioned in the pass, the merchant wishes to alter the route covered by the pass, or to convey part of the Charas to one place and part to another, the pass, may be cancelled, and a fresh pass or passes granted.

24. If on the expiry of the period covered by the pass the Charas is not all disposed of in the manner hereinafter described, the

merchant must procure a fresh pass from the Deputy Commissioner or Collector of the District (covered by the pass) in which he may be.

25. The fresh passes mentioned in the two preceding rules are subject to the same conditions, and confer the same privileges as the original pass.

26. The quantity of Charas actually in transit should be compared with the amount covered by the pass in the manner prescribed in Rule 22 on each occasion on which it is presented for countersignature or renewal,

27. No sale of Charas under these rules shall be effected unless it is protected by a pass obtained as above.

28. The merchant on arriving at the head-quarters, or at any tahsil of any district mentioned in the pass, may dispose of his Charas to the person or persons holding the farm of the duties leviable on the retail sale of Charas for the district in which the sale is made, or to wholesale vendors of Charas licensed under Section 15 of Act X of 1871, but to no other person on penalty of the fines and forfeitures described in the Act.

29. On the occasion of every such intended sale the sealed package must be presented, if at head-quarters, to the Deputy Commissioner of the District, or, if at any tahsil, to the Tahsildár, with its seals unbroken, and the above-mentioned officer, after satisfying himself that the amount of Charas contained in the package corresponds with that entered in the pass (due allowance being made for the deductions mentioned in Rule 30), will record the sale, which may then be allowed, and will re-seal the packages in the manner described in Rule 18.

The merchant must be warned that if the packages are found open and any Charas is sold from them, except as above provided, he will be proceeded against under the Excise Law, and the packages will be liable to confiscation.

30. In all comparisons between the amount of Charas in transit and the amount covered by the pass, allowance shall be made for previous sales recorded under Rule 29 and for samples given under Rule 19, and for dryage.

IV.—Special Rules for Palampúr (Section 40).

31. The time for holding the annual Palampúr fair shall be determined by the Commissioner. The limits of the fair shall be determined and demarcated under the orders of the Commissioner. The date of commencement and of termination of the fair shall be duly notified.

32. Within the limits of the fair the wholesale trade in Charas shall be free from duty at all times of the year.

33. During the period of the fair and within the prescribed limits, wholesale transactions in Charas may be conducted without passes.

34. Passes shall be issued at Pálapúr by the Náib-Tabsildár or such other officer as the Commissioner shall appoint either during the fair or at any other time.

35. A pass shall entitle the holder to sell Charas in quantities of 5 sérs and upwards to any other holder of a pass or to any licensed vendor, but not to the general public.

36. A register of passes shall be kept up, and the drug contractor shall be at liberty to inspect it.

37. No fee or duty shall be payable on account of any wholesale transaction at Pálapúr.

38. During the fair retail sale of Charas may be permitted by license on such terms as the Commissioner may determine.

39. After the conclusion of the fair, holders and exporters of Charas shall be required to take out passes for the possession or transport of the same, and shall be at liberty to sell wholesale to any holder of a pass.

40. All persons dealing in Charas in accordance with these rules shall be deemed to be "suppliers of licensed vendors."

V.—Special Rules for the transport and possession of Charas in the Kangra District, sanctioned by Financial Commissioner in letter No. 1757 dated 25th March 1869, to Commissioner Jalandhar.

41. The possession of Charas in any quantity exceeding five tolas without a pass signed by an officer authorized by the Commissioner to issue passes is prohibited.

42. Passes may be either for "transport" or for "possession" of the quantity of Charas stated in them. Passes for "possession" of Charas hold good for the Kangra District only.

43. No pass shall be issued for a smaller quantity than five sérs.

44. Persons arriving in the Kangra District possessing Charas in excess of five tolas and below five sérs must make arrangements for the disposal of such Charas to the Government contractor or his agent.

45. For the purposes of these rules, a wholesale transaction shall be deemed to be any quantity not less than five sérs.

VI.—What Excise Officers entitled to rewards under the Act (Rule under Section 79).

46. This rule is omitted here, being the same as No. 58 of the rules appended to Book Circular No. VI of 1874.—*See page 273.*

Rules under Section 49, Act IV of 1872 (Panjáb Laws Act), relating to Opium grown in the Panjáb.

The Opium Law of the Panjáb, as contained in the Excise Act (X of 1871), having been amended by the Panjáb Government Panjáb Opium Law Amendment Act (XXVI No. 1244 dated 24th of 1872), the following rules, which have received the sanction of the Governor General in Council, as required by Section 50 of the Panjáb Laws Act (IV of 1872), are prescribed by the Local Government under Section 49 of that Act, regarding the cultivation, possession, purchase, sale, transport, and export of Opium grown in the Panjáb.

These rules do not extend to Opium imported into the Panjáb, but only to opium grown within the Panjáb. In these rules, except where otherwise expressly stated, the term "Opium" is used as defined in Act XXVI of 1872 that is to say, it means Opium grown within the Panjáb, and includes also poppy heads and all intoxicating drugs prepared from the poppy.

As regards Opium not grown in the Panjáb, the provisions of the Excise Act relating to possession, purchase, sale and transport, are in full force.

Cultivation

1. The cultivation of the poppy is permitted in all parts of the Panjáb, except for the present in the districts of the Dehli and Hissár Divisions, where it is prohibited.

2. The "acreage" system heretofore in force in the Divisions of Lahore, Amritsar, Jalandhar (except Kangra), and Ambálah (except Simla), is hereby extended to all parts of the Panjáb, including Kangra and Simla, but excepting the Dehli and Hissár Divisions.

3. A duty of Rs 2 will be levied on every acre of poppy cultivation. Any area under one acre, but over half an acre, will be charged as one acre, and any area under half an acre will be charged as half an acre.

4. The measurements will be effected by the patwáris under the supervision of the Tahsildárs.

5. Any person desiring to grow poppy must, before 1st November of each year, inform the patwári of his village of the area he intends to cultivate, and the patwári shall enter the information in a register* to be kept by him for the purpose. If a cultivator, after intimating his intention under this rule, abandons his intention, the patwári shall record the fact in his register.

* Appendix VI.

6. On the first of January of each year the patwári shall furnish an abstract * of the area under poppy cultivation to the Tahsildár, who shall keep up a register embodying these abstracts, and the Tahsildár shall then, or at any other time before removal of the crop, personally or through the medium of any Revenue official not below the rank of Assistant Kánúngo, test the measurements of the poppy cultivation recorded by the patwári.

* Appendix VII.

7. After the measurements have been tested, the patwári shall inform the lambardár of each village of the amount payable on account of poppy acreage duty and the persons who are to pay it; and the lambardár shall be responsible for the collection of the same and its payment to Government, along with the instalments of Government land revenue. No pachotra shall be claimable by lambardárs on account of such collections.

8. If a cultivator wilfully conceals any portion of his Opium cultivation, he shall, if the crop be standing, be liable to pay double duty in addition to any other penalty to which he may be liable; and if the Opium has been extracted or the poppy-heads gathered, he may be prosecuted at the discretion of the Collector for an infringement of these rules.

9. The patwári shall furnish each poppy cultivator with a memo.,† in the form provided for the Rule 41 (hereinafter called the cultivator's license) immediately after he has prepared and communicated to the lambardár his statement of demand.

† Appendix VIII.

10. The cultivator's license shall entitle him to keep the produce from the time of the maturity of the crop until the time for the renewal of the license, not later than 1st November, or, subject to the rules as to the quantities hereinafter provided, to sell the standing crop to any person holding a license under Rule 29, or to sell the produce to the lessee of the monopoly of retail vend, or to any person holding a license under Rule 21.

11. When selling the standing crop, the cultivator shall not sell less than one acre at a time to one purchaser unless his entire crop is less than one acre, in which case he may sell his entire crop. When selling Opium, the cultivator shall not sell less than the following quantities, unless his entire stock or the balance of his stock is less than these quantities, in which case he may sell it all, however small the quantity :—

Poppy-heads	...	...	...	...	20 sers
Prepared Opium or other preparation of Opium	...	...	...	...	10 "

12. A license-holder who purchases the standing crop of poppy is authorized to extract the Opium and to gather the poppy heads.

and to sell the same in accordance with the rules applicable to licensed Opium vendors and purchasers.

13. The authorized purchaser of the standing crop of poppy is entitled to all the privileges attaching to the actual cultivator of the poppy (see also Rule 29).

14. The holder of a cultivator's license shall enter, or cause to be entered thereon, the actual out-turn of Opium and particulars of the sale thereof, and any portion thereof, and every sale shall be attested by the signature of the purchaser.

15. The patwári shall, at intervals, examine and check the entries on these cultivators' licenses.

16. The cultivators' licenses granted to cultivators must be returned to the patwári at the time of preparation of the next demand statement, and the patwári shall forward them to the Tahsildár. Should any of the produce covered by the old licenses remain undisposed of, the amount of the balance remaining will be entered in the new license, and shown as Opium for disposal in addition to the current year's out-turn.

17. Should a licensed cultivator who does not wish to continue the cultivation, possess any remainder of Opium undisposed of, the old license may be renewed for a stated period to allow of the sale of the Opium to a licensed purchaser. Such extension shall not be for a period exceeding three months, and no second extension shall be granted.

18. All zaildárs, lambardárs, and patwáris shall give information to the Tahsildár of unlicensed cultivation of the poppy or unlicensed manufacture of Opium within their villages.

Wholesale dealing, export and import.

19. Purchasers of Opium are of four classes :—

- I.—Those who purchase on wholesale licenses.
- II.—Those who purchase on licenses for retail vend.
- III.—Manufacturers who purchase the standing crop.
- IV.—Private consumers (without license).

20. By wholesale dealing is meant the purchase or sale of the following quantities :—

Poppy heads and "post" 20 sérs	} or the entire stock or crop of the cultivator.
Prepared Opium or other	
preparation of the poppy 10 sérs	

21. A license * for dealing wholesale within the limits of any districts in the Panjáb in Panjáb-grown Opium may be granted by a Deputy Commissioner at his discretion to any Government lessee of the monopoly of retail vend or to any other person.

* Appendix IX.
 22.—The Deputy Commissioner will ordinarily refuse to grant a wholesale license if he has reason to believe that the applicant, not being a Government lessee of the monopoly of retail vend, is likely to evade the rules by selling by retail.

22. The license shall be in such form as the Financial Commissioner may prescribe, and there shall be payable for it to the Deputy Commissioner a fee of Rs. 20.

23. It shall specify the districts in which Opium may be purchased and those in which Opium may be sold under it, and it shall authorize the licensee to purchase wholesale from other wholesale license-holders and from licensed cultivators, and to sell wholesale to other wholesale license-holders, and to lessees of the monopoly of retail vend in the said districts respectively.

Note.—The wholesale dealer may not sell to retail vendors subordinate to a district contractor, or to private consumers, or to any unlicensed person, nor may he sell by retail to any person whatever.

24. It shall be in force for one year from the date of issue, and at the end of the year it shall be returned to the Deputy Commissioner who issued it.

25. Whenever the holder of such a license effects a sale of Opium under it, he shall, before delivering such Opium, cause the sale to be recorded on his license at the nearest *tahsíl*, and attested by the *Tahsildár*.

Note.—When a wholesale dealer purchases Opium from cultivators, the entry of the transactions on the cultivator's license under Rule 14 is sufficient.

26. When a wholesale license-holder wishes to purchase or sell in a district not specified in his license, he shall apply to the Deputy Commissioner of that District to have his license enlarged or modified; and the enlargement or modification shall be communicated by such Deputy Commissioner to the Deputy Commissioner who issued the original license.

27. For every such enlargement or modification there shall be payable to the Deputy Commissioner a fee of Rs. 10.

28. The Deputy Commissioner may, at his discretion, grant to a wholesale license-holder a pass * for the export of Punjab-grown Opium to Native States or independent territory; but no license shall be granted for the export of such Opium to, or its sale in, any place in British territory beyond the limits of the Panjáb.

29. Any manufacturer of Opium may be permitted to purchase the standing crop of poppy from the cultivators on being furnished with a license † for that purchase by the Deputy Commissioner of the District. The license shall be in the form provided for in Rule 41, and a fee of Rs. 20 shall be payable on such license. A register ‡ of such licenses so issued shall be kept up by the Deputy Commissioner. The license shall hold good for the purchase of the crop of any number of cultivators for one season (see also Rule 13).

* Appendix XIII.

† Appendix X.

‡ Appendix XI.

30. Any person wishing to import Opium from another district must apply to the Deputy Commissioner of his own District for an import * order, stating the name of the district, the quantity to be imported, and the time for which the pass is to hold good. This order must be exchanged for an export pass before despatch of the Opium, to be obtained from the Deputy Commissioner of the District mentioned. The form of import order and of export pass shall be as provided for in Rule 41.

31. Opium shall not be removed from one district to another unless covered by an export pass. † Appendix XIII. The pass must specify the route by which the despatch is to go, the time allowed for transit, the gross and net weight, the destination, name of consignee, and name of person in charge.

32. Subject to the rules already prescribed, sales by wholesale may be effected on the journey by a person licensed to sell, provided they are duly recorded and attested on the pass by a Deputy Commissioner or a Tahsildár.

33. Packages covered by a pass must be effectually sealed by the Officer granting the pass, and, after every sale on the journey, they must be resealed by the officer attesting the sale after re-examination and re-weighment.

34. Every Deputy Commissioner and other Revenue Officer not below the rank of Tahsildár, and every Police Officer not below the rank of Deputy Inspector, and every Customs Officer not below the rank of Assistant Patrol, is authorized to detain and inspect any despatch of Opium passing through his jurisdiction, and to call for production of the pass.

35. Any Deputy Commissioner may prolong the period by which a pass has been granted on application from the person in charge, on due cause being shown, and provided the packages are intact.

36. If on the inspection of a despatch under Rule 33, or on the arrival of a despatch at its destination, any deficiency is found that cannot be accounted for by dryage, the holder of the pass and the persons in charge shall be held to have infringed these rules. The authorized rate allowed for diminution by dryage is one and-a-half per cent. for the first week, three per cent. for the second week, and six per cent. after the second week from date of manufacture.

37. The export pass must in all cases be delivered up to the Deputy Commissioner on arrival at destination.

Retail Vend.

38. The retail vend of Panjáb-grown Opium shall be regulated by the rules for the retail vend of Opium generally, issued by the Financial Commissioner under the Excise Act.

Possession of Opium

39. No person other than a person holding a license order or pass under these rules shall have in his possession a greater quantity of Opium than five tolas weight, or of "post" than five ~~seers~~ weight.

Miscellaneous.

40. Persons holding the monopoly of retail vend are prohibited from levying any fees from cultivators or manufacturers of Opium for permission to cultivate or manufacture, or on any other pretext.

41. The licenses and passes mentioned in Rules 9, 21, 29, 30, and 31, as well as all other forms, registers, returns and accounts required under these rules, shall be in such form as the Financial Commissioner may direct.

Rules for the supervision and control of Excise Revenue (Intoxicating drugs, including Opium).

1. As soon as the arrangements for the monopoly of retail vend of intoxicating drugs and Opium have been made for any year, a statement, in the form given in Appendix XV, must be submitted by Deputy Commissioners through Commissioners to the Financial Commissioner, showing the sums for which the farms have been given, as well as the figures for the preceding year.

2. Suspensions and remissions of demand may be made under the sanction of the Commissioner of the Division. In the case of suspensions, a date or dates for payment must be fixed.

See Rules under Panjáb Land Revenue Act, Section 65.

3. Refunds may be made under the rules applicable to refunds on account of land revenue.

4. All suspensions, remissions, and refunds sanctioned by Commissioner, must be reported at the time to the Financial Commissioner.

5. An annual statement of collections on account of farms of duties of intoxicating drugs and sales of wholesale licences for wholesale dealing in Opium and purchase of standing poppy crop shall be prepared by each Deputy Commissioner, and forwarded, as soon as possible, after the close of the year, and in anticipation of his Annual Report, in the form given in Appendix XVI, to the Commissioner.

6. The statement will be forwarded by the Commissioner to the Financial Commissioner after examination and addition of such remarks as may be necessary, including his order for the disposal of balances entered as doubtful.

7. Balances, the remission of which has been sanctioned during the year under report, will be shown in the statement as nominal or irrecoverable, as the case may be, a reference to the order sanctioning the remission being added.

APPENDIX I.

Form of lease for the monopoly of retail sale of intoxicating drugs.

In consideration of the monthly payments hereinafter specified, the monopoly of sale of intoxicating drugs (including Opium and all preparations of the poppy) for the district of _____ is granted to _____ (hereinafter called the contractor) for the period of (one year) from the (date), subject to the following conditions:—

1. The contractor shall pay to Government the sum of _____ in the following monthly instalments.—

For April	...	Rupees
May	...	"
June	...	"
July	...	"
August	...	"
September	...	"
October	...	"
November	...	"
December	...	"
January	...	"
February	...	"
March	...	"

A sum equivalent to a sixth part of the sum payable for the whole year shall be deposited in advance by way of security. Credit will be given for this deposit in the adjustment of the last two monthly instalments due under this agreement. The instalments above specified shall be paid on the fifth day of each month for the preceding month.

2. No drugs (or Opium) shall be sold by the contractor or by any licensed vendor subordinate to him, except at shops duly authorised by the Revenue authorities, the number and location of which are specified in the schedule hereto annexed. But every such shop shall be liable to be closed or removed at the discretion of the Revenue authorities. No compensation is claimable by the contractor on account of such closure or removal.

3. No sub-letting of this lease is permitted.

4. Should this lease be cancelled under Section 29 of Act X of 1871, the contractor shall not be called upon to pay more than

the amount due to Government up to the date of such cancellation according to the above instalments.

5. In the event of the contractor failing to carry out the terms of this lease, the money deposited as security shall be forfeited to Government.

6. The licensed vendors subordinate to the contractor shall be considered to be his agents, and he is held responsible for the due fulfilment by them of all the conditions of their licenses.

7. Any breach of Excise Laws or Rules by a vendor subordinate to the contractor shall be held to be an infraction of this lease, unless otherwise specially provided for.

8. The contractor is at liberty to keep up such establishments for the repression of smuggling as he may think proper, and shall be entitled to the assistance of Government servants in the detection and apprehension of offenders against the Excise Laws.

9. The contractor is entitled to supply himself with drugs (and Opium) from any quarter he may think proper, provided that the Excise Laws and Rules are not infringed, and provided he does so under "passes" issued by competent authority.

10. The contractor is not entitled to sell by retail any drugs or Opium obtained by him, except through the medium of retail shops within the limits to which this lease extends; but he may sell wholesale to any duly appointed Government contractor and licensed vendor of any district in the Panjáb, provided the Excise Laws and any Rules that may be issued by competent authority regarding wholesale vend are not infringed.

11. Quantities in excess of the following are defined to be "wholesale" under Section "19 Act X of 1871."

Gánjah or Bhang, or any preparations or admixture of the same, one-fourth of a sér. Charas, Opium or any preparation or admixture of the same, except "post," five tolas. Under para. 39 of the Rules issued with Government Notification No. 1244 dated 24th September 1873, no person other than a person holding a license order or pass under these rules is allowed to have in his possession a greater quantity of "post" than five sérs weight. A quantity in excess of five sérs must therefore be held to be "wholesale."

12. Compensation on account of the departure of troops will be allowed under the rules in force.

13. The drugs supplied by the contractor should always be of good quality, and free from adulteration.

14. The contractor and the retail vendors subordinate to him shall be at liberty to sell drugs at such prices as they think proper, without any interference on the part of Government.

15. No drugs shall be supplied to European Soldiers or Non-Commissioned Officers, whether with their Regiments, or on Staff or Civil employ, or camp-followers of European Regiments, or to any servants, Natives or others, likely to have access to European Soldiers.

16. No drugs shall be sold on credit, either wholesale or retail, except to lessees and licensed vendors, as provided in Rule 11.

17. No drugs shall be supplied to any insane person or to children.

18. The cultivators in districts where the "acreage system" is in force are at liberty to possess Opium or "post" in excess of five tolas and five sérs respectively, and to sell it to any person who is authorized to purchase it under the terms of Act XXVI of 1872, and the rules made under Act IV of 1872 by the Local Government with the sanction of the Governor General in Council.

19. This lease is subject to the conditions contained in the rules made under the Excise Act X of 1871, and Act IV of 1872.

20. The contractor is bound to furnish returns of the sale of drugs and Opium at such period and in such form as the Revenue authorities may direct. He shall also furnish returns of the amount of Opium imported from other countries or provinces into the Panjáb by himself and his agents.

Signature of the Dy. Commr. }

Dated _____ 187 . } *Signature of the Contractor.*

Schedule showing the names of places at which licensed shops for the retail vend of intoxicating drugs have been authorized in the district for the year 187 .

1	2	3	4
District.	Name of places at which licensed shops for vend of intoxicating drugs are to be established.	Name of vendor.	Period for which the lease is given.

APPENDIX II.

Form of license for retail vend of Drugs and Opium.

Registered number _____

Name of vendor _____

Locality _____

License for the retail vend of intoxicating drugs and opium, and any preparation and admixture of the same, is hereby granted to

_____ in the district of _____

_____ on the following conditions, the infraction of any of which will involve the forfeiture of the license and the penalties prescribed by the Abkari Laws:—

1. That this license is held subordinate to the contractor for the monopoly of sale of opium and intoxicating drugs for the district of _____

2. That no opium or drugs shall be sold at this shop except such as may be obtained from the above-named contractor, or with his knowledge and permission.

3. That no wearing apparel, jewels, or any articles other than cash, shall be received in payment of opium and drugs.

4. That sales of opium and drugs are made only in the shop hereby licensed, and nowhere else.

5. That bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the Magistrate or nearest Police Officer.

6. That a sign-board shall be fixed at the door of the shop, with the name of the vendor and the designation "licensed retail vendor of opium and intoxicating drugs."

7. That the shop shall be open to inspection by the Abkari Officers at any hour, and that this license and the shop accounts shall be produced for inspection to any one authorised to require their production.

8. That the shop shall not be open, or sales made therein, before sun-rise and after 8 P. M.

9. That the opium and drugs sold or kept at this shop shall not be adulterated.

10. That no opium or drugs shall be sold or supplied to any European soldier or camp-followers of European Regiments, or to any servants, natives or others, likely to have access to European soldiers.

11. That no opium or drugs shall be sold on credit.
12. That opium and drugs shall not be sold to any individual in greater quantities than the following —
- Gánjah or Bhang, or any preparation or admixture of the same, one fourth of a séi
- Charas, Opium, or any preparation or admixture of the same, 5 tolas; Post, 5 séis.
13. That no opium or drugs shall be supplied to any insane person or to children.
14. That the orders of Government and of the Financial Commissioner, Panjáb, on the subject of Opium and drugs, as contained in Book Circular No. IX of 1874, and in any other Circulars that have been or may be issued, shall be complied with.

Dated

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Signature of Dy. Commr.

APPENDIX III.

Pass for Charas.

Registered number_____

Name of merchant or dealer_____

Gross weight of package_____

Net weight of Charas_____

Place of destination (in the Panjáb or the North-Western Provinces).

District_____

Dated_____ }

Deputy Commissioner.

Memo of sales made at intermediate Stations.

Quantity of Charas sold_____

Weight of Charas remaining_____

Gross weight of package as reduced.

APPENDIX IV.

Book Circular V of 1870. *Pass for intoxicating drugs (other than Opium or Charas).*

Register number _____
 Name of merchant, }
 manufacturer, con- } _____
 tractor, or agent. }
 Net weight _____
 Description of drug, stating }
 place of growth. } _____
 Destination _____
 District _____
 Dated _____

Deputy Commissioner.

APPENDIX V

Pass for Charas imported from the dominions of the Amír of Káshgar and Yárkand across the Himalayan passes which lie to the south of those dominions.

Register Number _____
 Name of merchant _____
 Gross weight of packages _____
 Net weight of Charas _____
 Tract of country covered by the pass _____
 Period for which the pass is given _____
 District or Place _____
 Dated _____

Deputy Commissioner,
 or
 Joint-Commissioner at Leh.
 or
 Tahsildár Sultánpúr.

MEMO OF SALES.

Quantity of Charas sold _____
 Weight of Charas remaining _____
 Gross weight of package as reduced _____

APPENDIX VI.

Patwari's Register (Rule 5).

Number.	Village.	Name of cultivator.	Name of proprietor.	Area to be cultivated with poppy.	Nos. of fields in village map.	Remarks.

APPENDIX VII.

Patwari's Abstract (Rule 6).

Tahsil.	Village.	Name of cultivator.	Name of proprietor.	Area to be cultivated with poppy.	Nos. of fields in village map.	Remarks.

APPENDIX VIII.

Cultivator's license (Rule 9).

Permission to cultivate poppy in the village_____

Tahsil_____

District_____

Name of cultivator.	No. of field in Khasrah.	Area of poppy cultivation.	Amount of acreage duty payable.	Date of payment of duty.	Remarks.

Signature of Patwari.

Extract from Rules.

This license entitles the cultivator to keep the produce from the time of the maturity of the crop until the time for the renewal of the license, not later than 1st November, or to sell the standing crop to any person holding a license to purchase it (Rule 29), or to sell the produce to the lessee of the monopoly of retail vend, or to any licensed wholesale dealer (Rule 21).

Provided that the sales shall not be in less quantities than the following :—

Standing crop	...	1 acre	} or the entire stock or crop of the cultivator (Rule 11).
Poppy-heads and "Post"	...	20 sérs	
Prepared Opium or other preparation of the poppy	...	10 sérs	

This license is to be returned to the patwari on demand (Rule 16).

This license is issued in all respects subject to the rules relating to Opium grown in the Panjáb, and is not transferable except to the purchaser of the standing crop under Rule 13.

Particulars regarding out-turn and sale.

Remainder of last year's crop.		Out-turn of current year.		Total opium in hand.		REMARKS.
Sérs.	Chat-táks	Sérs.	Chat-táks.	Sérs.	Chat-táks	

Sales by cultivator during the year.

Date of sale.	Name of purchaser.	Amount sold.		REMARKS.
		Sérs.	Chatáks.	

¹ NOTE.—Every sale must be attested by the signature of the purchaser (Rule 14).

APPENDIX IX.

License for wholesale dealers (Rule 21).

License to deal in Opium grown in the Panjáb (except in the Dehli and Hissār Divisions, where the cultivation is prohibited) is granted to _____
 subject to the undermentioned conditions, and to all other provisions contained in the rules relating to Opium grown in the Panjáb.

The license-holder is authorized to purchase Panjáb Opium wholesale from other wholesale license-holders and from licensed cultivators in the following districts or places _____

and is authorized to sell the said Opium wholesale to other wholesale license-holders and to lessees of the monopoly of retail vend in the following districts or places _____

This license remains in force for one year from date of issue, and shall be returned on expiry to the undersigned.

Date _____

Place _____

Signature of Deputy Commissioner.

Extract from Rules.

A fee of Rs. 20 is payable on this license, and a fee of Rs. 10 on every renewal or modification (Rules 22 and 27).

The holder of this license shall not sell by retail, but only by wholesale (Rule 28, Note).

Wholesale quantities are as follows :—

Poppy heads and "post" 20 sérs	} or the entire stock of the cultivator (Rule 20).
Prepared Opium or other preparation of the poppy 10 sérs.	

All sales of Opium effected under this license must, before delivery, be recorded on the license by the Tahsildár of the nearest tahsil (Rule 25).

APPENDIX X.

License to purchase standing crops of poppy (Rule 29).

Permission to purchase standing crops of poppy from licensed cultivators, and to extract the Opium and gather the poppy heads, is granted to _____

subject to the undermentioned conditions, and to all other provisions contained in the rules relating to Opium grown in the Panjáb.

This license holds good for the purchase of the crop of any number of cultivators for one season.

Date _____

District _____

Signature of Deputy Commissioner.

Extract from Rules.

A fee of Rs. 20 is payable on this license (Rule 29). The license-holder shall not purchase less than one acre at a time from one cultivator unless the cultivator's entire crop is less than an acre, in which case he may purchase the entire crop (Rule 11).

The holder of this license is entitled to all the privileges of a licensed cultivator (Rule 13), and in that capacity may keep the produce from the time of the maturity of the crop until the time for the renewal of the license, not later than 1st November, or sell the standing crop to any person holding a license to purchase it (Rule 29), or sell the produce to the lessees of the monopoly of the retail vend, or to any licensed wholesale dealer (Rule 21).

Provided that the sales shall not be in less quantities than the following :—

Standing crop	1 acre	} or the entire stock or crop of the cultivator (Rule 11).
Poppy heads and "pôt"	... ..	20 sérs
Prepared Opium or other preparation of the poppy...	... ..	10 sérs

APPENDIX XI.

Register of licenses for purchase of standing crop of Opium (Rule 29).

Number.	Name of license-holder.	Specification of limit within which license is valid.	Date of license.	Date of expiry of license.	Remarks.

APPENDIX XII.

Import order (Rule 30).

Permission is hereby granted to _____
 _____ to import Opium
 into _____ as per particulars below,
 subject to the provisions of the rules relating to Opium grown in the
 Panjáb.

Signature of Deputy Commissioner.

District from which Opium is to be imported	Quantity of Opium to be imported.	Time for which the pass is granted.	Remarks.

NOTE.—This order is to be given up to the Deputy Commissioner of the District in which purchase is made, and in its place an export pass is to be taken out. No fee is payable on this order.

APPENDIX XIII.

Export pass for Opium (Rules 28—31).

Export pass for Opium despatched from _____
 _____ to _____
 current for _____ days from this date.

Name of exporter.	Name of consignee.	Name of person in charge of consignment	Place to which despatched.	Detail of districts en route	Number of days allowed for transit.	Number of packages.	Weight of packages		Net weight of Opium.		Description of packages, & how closed	Name of officer verifying despatch	Signature of Despatching officer.
							Sers.	Chataks.	S. rs.	Chataks.			

Date _____

District _____

Signature of Deputy Commissioner.

This pass is granted subject to the provisions of the rules relating to Opium grown in the Panjáb.

APPENDIX XIV.

Pass for foreign Opium.

Register Number _____

Name of licensed }
retail vendor* }

Net weight _____

Description of drug, stating place from which imported _____

Destination _____

District _____

Date _____

Deputy Commissioner.

* *N. B.*—Retail licensed vendors are the only persons allowed to import foreign Opium under the provisions of Act X of 1871.
