

- (b) when, from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, "the application may be made within six months after the date of execution of the substituted instrument.

**51.** The Chief Controlling Revenue authority "or the Collector if empowered by the Chief Controlling Revenue-Authority in this behalf"\* may, without limit of time, make allowance for stamped papers used for printed forms of instruments "by any banker, or"† by any incorporated company or other body corporate, if for any sufficient reason, such forms have ceased to be required by the said "banker,"† company, or body corporate, provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

**52.** (1) When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty, or

(2) when any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13,

the Collector may, on application made within six months after the date of the instrument, or if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoilt the stamp so misused or rendered useless,

**53.** In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof—

- (a) other stamps of the same description and value, or,  
 (b) if required, and he thinks fit, stamps of any other description to the same amount in value, or,  
 (c) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

\* Words quoted were inserted by Act IV. of 1914.

† In s. 51, the words quoted have been inserted by Act V. of 1906, s. 6.

**54.** When any person is possessed of a stamp *or stamps* which *have* not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp *or stamps*, in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction,

- (a) that *such stamp or stamps were* purchased by such person with a *bona-fide* intention to use *them*, and
- (b) that he has paid the full price thereof, and
- (c) that *they were* so purchased within the period of six months next preceding the date on which *they were* so delivered.

"Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid."

**55.** When any duly-stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall, upon application made within one month, repay to the person issuing such debenture the value of the stamp on the original, or on the new debenture, whichever shall be less :

Provided that the original debenture is produced before the Collector, and cancelled by him in such manner as the Governor-General in Council may direct.

Explanation.—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following charge :—

- (a) the issue of two or more debentures in place of one original debenture, the total amount secured being the same ;
  - (b) the issue of one debenture in place of two or more original debentures, the total amount secured being the same ;
  - (c) the substitution of the name of the holder at the time of renewal for the name of the original holder ; and
  - (d) the alteration of the rate of interest or the dates of payment thereof."
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## CHAPTER VI.

## REFERENCE AND REVISION.

**56.** (1) The powers exercisable by a Collector under Chapter IV. and Chapter V., "and under clause (a) of the first proviso to section 25"\* shall in all cases be subject to the control of the Chief Controlling Revenue-authority.

Control of and state-  
ment of case to Chief  
Controlling Revenue-  
authority.

(2) If any Collector, acting under section 31, section 40, or section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it with his own opinion thereon for the decision of the Chief Controlling Revenue-authority.

Procedure where Col-  
lector feels doubt as to  
duty chargeable.

(3) Such authority shall consider the case, and send a copy of its decision to the Collector, *who* shall proceed to assess and charge the duty (if any) in conformity with such decision.

**57.** (1) The Chief Controlling Revenue-authority may state any case referred to it under section 56, sub-section (2), or otherwise coming to its notice, and refer such case, with its own opinion thereon—

Statement of case by  
Chief Controlling Re-  
venue-authority to High  
Court or Chief Court.

(a) if the case arises in the territories for the time being administered by the Governor of Fort St. George in Council or the Governor of Bombay in Council—to the High Court of Judicature at Madras or Bombay, as the case may be :

(b) if it arises in the North-Western Provinces or Oudh *or in Ajmere*—to the High Court of Judicature for the North-Western Provinces :

"(bb) if it arises in the territories for the time being administered by the Lieutenant Governor of Bihar and Orissa—to the High Court of Judicature at Patna."†

(c) if it arises in the territories for the time being administered by the Lieutenant-Governor of the Punjab *or in British Baluchistan*—to the High Court of Judicature at Lahore."‡

(d) if it arises in the Central Provinces—to the High Court of Judicature at Bombay :

\* The words quoted have been added by Act XV. of 1904, s. 7.

† The words within quotations have been added by Act XIII of 1916.

‡ The words within quotations have been substituted by Act XVIII of 1919.

"(1) If it arises in Burma—to the "High Court of Judicature at Rangoon,"\*

(e) if it arises in any other part of British India—to the High Court of Judicature at Fort William.

(2) Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and, in case of difference, the opinion of the majority shall prevail.

**58.** If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue authority by which it was stated to make such additions thereto, or alterations therein, as the Court may direct in that behalf.

**59.** (1) The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

(2) ~~The Court~~ shall send to the Revenue-authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue authority shall, on receiving such copy, dispose of the case conformably to such judgment.

**60.** (1) If any Court other than a Court mentioned in section 57 feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to section 35, the Judge may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue-authority, he would, under section 57, refer the same.

(2) Such Court shall deal with the case as if it had been referred under section 57 and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the "Chief Controlling Revenue authority, and another like copy to the" judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court sub-ordinate to a District Court, shall be made through the District Court, and when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

\* The words within quotations have been inserted by Act XI of 1922.



**61.** (1) When any Court, in the exercise of its civil or revenue jurisdiction "or any Criminal Court in any proceeding under Chapter XII, or Chapter XXXVI, of the Code of Criminal Procedure, 1898\* makes any order admitting any instrument in evidence as duly stamped, or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by such first mentioned Court, may of its own motion, or on the application of the Collector, take such order into consideration.

(2) "If such Court, after such consideration," is of opinion that such instrument should not have been admitted in evidence without the payment of duty and a penalty under section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under *sub-section* (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp law which the Collector considers him to have committed in respect of such instrument :

Provided that—

(a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector unless he thinks that the offence was committed with an intention of evading payment of the proper duty :

(b) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

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\* Act V. of 1898.

## CHAPTER VII.

## CRIMINAL OFFENCES AND PROCEDURE.

**62. (1) Any person—**

(a) drawing making, issuing, endorsing, or transferring or  
 Penalty for executing, signing otherwise than as a witness, or  
 etc., instrument not duly presenting for acceptance or payment, or  
 stamped. accepting, paying, or receiving payment of,  
 or in any manner negotiating, any bill of exchange, cheque, or  
 promissory note without the same being duly stamped, or

(b) executing or signing otherwise than as a witness any other  
 instrument chargeable with duty without the same being duly  
 stamped, or

(c) voting or attempting to vote under any proxy not duly  
 stamped.

shall, for every such offence, be "punishable with fine which  
 may extend to five hundred rupees :

Provided that, when any penalty has been paid in respect of  
 any instrument under section 35, section 40, or section 61, the  
 amount of such penalty shall be allowed in reduction of the fine  
 (if any) subsequently imposed under this section in respect of the  
 same instrument, upon the persons who paid such penalty.

(2) If a share warrant is issued without being duly stamped,  
 the company issuing the same, and also every person who, at the  
 time when it is issued, is the managing director or secretary or  
 other principal officer of the company, shall "be punishable with  
 fine which may extend to five hundred rupees."

**63. Any person required by section 12 to cancel an adhesive  
 stamp, and failing to cancel such stamp in  
 manner prescribed by that section, shall be  
 Penalty for failure to  
 cancel adhesive stamp. punishable with fine which may extend to  
 one hundred rupees.**

**64. Any person who, with intent to  
 defraud the Government,—  
 Penalty for omission to  
 comply with provisions  
 of section 27.**

(a) executes any instrument in which all the facts and circum-  
 stances required by section 27 to be set forth in such  
 instrument are not fully and truly set forth, or,

(b) being employed or concerned in or about the preparation-  
 of any instrument, neglects or omits fully and truly  
 to set forth therein all such facts and circumstances,  
 or

(c) does any other act calculated to deprive the Government  
 of any duty or penalty under this Act

shall be *punishable* with fine which may extend to five thousand rupees.

**65.** Any person who—

Penalty for refusal to give receipt, and for devices to evade duty on receipts (a) being required under section 30 to give a receipt, refuses or neglects to give the same, or,

(b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered,

shall be *punishable* with fine which may extend to one hundred rupees.

**66.** Any person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly-stamped policy of such insurance, or

(b) makes, executes, or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy

shall be *punishable* with fine which may extend to two hundred rupees.

**67.** Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be *punishable* with fine which may extend to one thousand rupees.

**68** Any person who,—

(a) with intent to defraud the Government of duty, draws makes, or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or,

Penalty for post-dating bills, and

(b) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays, or receives payment of, such bill or note, or in any manner negotiates the same ;

(c) with the like intent practices or is concerned in any act, contrivance, or device not specially provided for by this Act or any other law for the time being in force  
for other devices to defraud the revenue.

shall be *punishable* with fine which may extend to one thousand rupees.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

**69** (a) Any person appointed to sell stamps who disobeys any rule made under section 74, and

(b) any person not so appointed who sells or offers for sale any stamp (*other than a one anna or half an anna\*\* adhesive stamp*).

shall be *punishable* with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

**70.** (1) No prosecution in respect of any offence punishable under this Act or any Act *heretofore* repealed  
Institution and conduct of prosecutions shall be instituted without the sanction of the Collector or such other officer as the Local Government generally or the Collector specially authorizes in that behalf.

(2) The Chief controlling Revenue authority or any officer *generally or specially* authorized by it in this behalf, may stay any such prosecution, or compound any such offence,

(3) " The amount of any such composition shall be recoverable in the manner provided by section 48.

**71.** No Magistrate other than a Presidency Magistrate or a Magistrate whose powers are not less than those of a Magistrate of the second class shall try any offence under this Act.  
Jurisdiction of Magistrates

**72.** Every such offence committed in respect of any instrument may be tried in any district or presidency town in which such instrument is found, as well as in any district or presidency-town in which such offence might be tried under the *Code of Criminal Procedure*† for the time being in force.  
Place of trial

These words have been inserted by Act V of 1906 s 3.

† *Now* Act V. of 1898

## CHAPTER VIII.

**73.** "Every public officer having in his custody any registers, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall, at all reasonable times, permit any person authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge."

**74.** The Local Government, subject to the control of the Governor-General in Council, may make rules for regulating—

Powers to make rules relating to sale of stamps.

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted and
- (c) the duties and remuneration of such persons :

"Provided that such rules shall not restrict the sale of one anna "or half an anna"\* adhesive stamps."

**75.** The Governor-General in Council may make rules to carry out generally the purposes of this Act, "and may, by such rules, prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof."

**76.** (1) All rules made under this Act, other than rules made under section 74, shall be published in the "Gazette of India," and all rules made under section 74 shall be published in the local gazette

(2) All rules published as required by this section shall, upon such publication, have "effect as if enacted by this Act."

**76A**† The Local Government may, by notification in the local official Gazette, delegate—

Delegation of certain powers.

- (a) all or any of the powers conferred on it by section 2 (9), 33 (3) (b), 70 (1), 74 and 78 to the chief controlling Revenue authority ; and

\* The words quoted have been inserted by Act V of 1896, s. 3.

† See 76A newly inserted by Act IV of 1914.

- (b) all or any of the powers conferred on the chief controlling Revenue-authority by sections 45 (1) (2), 56 (1) and 70 (2) to such Subordinate Revenue-authority as may be specified in the notification."

**77.** Nothing "in this Act" contained shall be deemed to affect the duties chargeable under any enactment\* for the time being in force relating to court-fees.  
Saving as to court-fees,

**78.** Every Local Government shall "make provision for the sale of transactions of this Act in" the principal vernacular languages of the territories administered by it at a price not exceeding four annas per copy.  
Act to be translated and sold cheaply

**79.** "[Repealed by Act X of 1914.]

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\* Act VII. of 1870.

## SCHEDULE I \*

## STAMP-DUTY ON INSTRUMENTS.

(See section 3.)

DESCRIPTION OF INSTRUMENT	PROPER STAMP DUTY.
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book), or on a separate piece of paper, when such book or paper is left in the creditor's possession : <i>provided that such acknowledgment does not contain any promise to pay the debt, or any stipulation to pay interest, or to deliver any goods or other property</i>	One anna
2. ADMINISTRATION BOND, including a bond given under section 250 of the Indian Succession Act, 1865,† section 6 of the Government Savings Banks Act, 1873‡ section 78 of the Probate and Administration Act, 1881§ or section 9 or section 10 of the Succession Certificate Act, 1889  —	
(a) <i>where the amount does not exceed Rs 1000</i>	The same duty as a bond (No. 15) for such amount.
(b) <i>in any other case ...</i>	Five rupees.
3 ADOPTION DEED, <i>that is to say, any instrument (other than a will) recording an adoption, or conferring, or purporting to confer, an authority to adopt</i> . . .	Ten rupees
ADVOCATE <i>See ENTRY AS AN ADVOCATE (No 30)</i>	
4. AFFIDAVIT <i>including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing</i> ...	One rupee.

\* All additions to, and modifications, of the Schedules in the old Act (1879), are in italics.

† Act X of 1865

‡ Act V. of 1873.

§ Act V of 1881.

|| Act VII. of 1889.

SCHEDULE I.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP DUTY.
<i>Exemptions :</i>	
Affidavit or declaration in writing when made—	
4 AFFIDAVIT— <i>contd.</i>	
(a) as a condition of enlistment under the Indian Articles of War ;*	
(b) for the immediate purpose of being filed or used in any Court, or before the officer of any Court ; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5† AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(a) If relating to the sale of a bill of exchange ...	Two annas.
(b) if relating to the sale of a Government security or share in an incorporated Company or other body corporate ,	Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof of the value of the security or share.
(c) if not otherwise provided for ...	Eight annas
<i>Exemptions :</i>	
Agreement or Memorandum of Agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE or MEMORANDUM chargeable under No. 43 ;	
(b) made in the form of tenders to the Government of India for or relating to any loan ;	
(c) made under the European Vagrancy Act, 1874,† section 17.	

\* Act V. of 1869.

† The present Article No. 5 has been substituted for the original Article No. 5 by Act VI. of 1910.

‡ Act IX. of 1874.



SCHEDULE I.—*contd.*

Description of Instrument	Proper Stamp-duty.
<b>AGREEMENT TO LEASE, See LEASE (No. 85)</b>	
<b>6 * AGREEMENT RELATING TO DEPOSIT OF TITLE DEEDS, PAWN, OR PLEDGE, that is to say, any instrument evidenc- ing and agreement relating to—</b>	
<p>(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or</p>	
<p>(2) the pawn, or pledge of move- able property,</p>	
<p>where such deposit, pawn, or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—</p>	
<p>(a) if such loan or debt is repay- able on demand or more than three months from the date of the instrument evidencing the agreement :</p>	<p>The same duty as a Bill of Exchange [ No. 13 (b) ] for the amount secured</p>
<p>(b) if such loan or debt is repay- able not more than three months from the date of such instrument.</p>	<p>Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.</p>
<p><i>Exemption :</i></p>	
<p>Instrument of pawn or pledge of goods if unattested.</p>	
<p><b>7. APPOINTMENT IN EXECU- TION OF A POWER whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will ...</b></p>	<p>Fifteen rupees.</p>

\* Act 6 has been substituted for the original by Act XV, of 1904, s. 8.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp duty.
<b>8. APPRAISEMENT OR VALUATION</b> made otherwise than under an order of the Court in the course of a suit—	
(a) where the amount does not exceed Rs. 1,000	The same duty as a Bond (No 15) for such amount.
(b) in any other case ...	Five rupees.
<i>Exemptions :</i>	
(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties, either by agreement or operation of law.	
<b>8. APPRAISEMENT OR VALUATION—<i>contd.</i></b>	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
<b>9. APPRENTICESHIP-DEED</b> including every writing relating to the service or tuition of any apprentice, clerk, or servant, placed with any master to learn any profession, trade, or employment <i>not being</i> Articles of Clerkship (No. 11) ...	Five rupees.
<i>Exemption :</i>	
Instruments of apprenticeship executed by a Magistrate under the <i>Apprentices Act, 1850*</i> or by which a person is apprenticed by or at the charge of any public charity.	
<b>10. ARTICLES OF ASSOCIATION OF A COMPANY</b> ..	Twenty five rupees.

\* Act XIX. of 1850. The former words were "under Act XIX. of 1850" The "Apprentices Act, 1850," is the short title of Act XIX of 1850.—*See the Indian Short Titles Act (XIV. of 1897).*

SCHEDULE I.—*continued.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p><i>Exemption :</i></p> <p><i>Articles of any Association not formed for profit, and registered under section 26 of the Indian Companies Act, 1882.*</i></p> <p><i>See also Memorandum of Association of a Company (No. 39).</i></p>	
<p>11 ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court ...</p>	<p>Two hundred and fifty rupees.</p>
<p>ASSIGNMENT. <i>See</i> Conveyance (No. 23), Transfer (No. 62), and Transfer of Lease (No. 63), as the case may be.</p>	
<p>ATTORNEY. <i>See</i> Entry as an Attorney (No. 30) and Power of Attorney (No. 48).</p>	
<p>AUTHORITY TO ADOPT. <i>See</i> Adoption deed (No. 3).</p>	
<p>12. AWARD that is to say, any decision in writing by an arbitrator or umpire <i>not being an award directing a partition</i>, on a reference made otherwise than by an order of the Court in the course of a suit—</p>	
<p>(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs 1,000</p>	<p>The same duty as a Bond (No 15) for such amount</p>
<p>(b) in any other case ...</p>	<p>Five rupees.</p>
<p><i>Exemption.</i></p> <p>AWARD under the Bombay District Municipal Act, 1873,† section 81, or the Bombay Hereditary offices Act, 1874,‡ section 18</p>	
<p>13. BILL OF EXCHANGE [as defined by s. 2 (2) &amp; (3)] not being a Bond bank-note, or currency-note—</p>	
<p>(a) where payable on demand ...</p>	<p>One anna.</p>

\* Act VI. of 1882.

† Bom. Act VI of 1873

‡ Bom. Act III of 1874.

SCHEDULE I.—*continued.*

DESCRIPTION OF INSTRUMENT.				PROPER STAMP-DUTY.		
				If drawn singly	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
13. BILL OF EXCHANGE.— <i>contd</i>						
(b)* where payable otherwise than on demand, but not more than one year after date or sight—				Rs. A. P.	Rs. A. P.	Rs. A. P.
				Rs		
if the amount of the bill or note does not exceed ...				200	0 2 0	0 2 0
if it exceeds Rs. 200 and does not exceed ...				400	0 6 0	0 2 0
Ditto	400	ditto	600		0 9 0	0 3 0
Ditto	600	ditto	800		0 12 0	0 4 0
Ditto	800	ditto	1,000		0 15 0	0 5 0
Ditto	1,000	ditto	1,200		1 2 0	0 6 0
Ditto	1,200	ditto	1,600		1 8 0	0 8 0
Ditto	1,600	ditto	2,500		2 4 0	0 12 0
Ditto	2,500	ditto	5,000		4 8 0	1 8 0
Ditto	5,000	ditto	7,500		6 12 0	2 4 0
Ditto	7,500	ditto	10,000		9 0 0	4 8 0
Ditto	10,000	ditto	15,000		13 8 0	6 12 0
Ditto	15,000	ditto	20,000		18 0 0	9 0 0
Ditto	20,000	ditto	25,000		22 8 0	11 4 0
Ditto	25,000	ditto	30,000		27 0 0	13 8 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000					9 0 0	4 8 0
						3 0 0

Cl. (b) of Act, No 13 has been re-enacted by Act I. of 1912.

SCHEDULE I—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
13. BILL OF EXCHANGE— <i>contd.</i>	
(c) where payable at more than one year after date or sight	The same duty as a Bond (No. 15) for the same amount.
14. BILL OF LADING (including a through bill of lading)	Four annas.
N. B.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.	
<i>Exemptions.</i>	
(a) Bill of lading when the goods therein described are received at a place within the limits of any ports as defined under the Indian Ports Act, 1889,* and are to be delivered at another place within the limits of the same port.	
(b) Bill of lading when executed out of British India, and relating to property to be delivered in British India.	
15. BOND [as defined by section 2 (5)] not being a Debenture (No. 27) and not being otherwise provided for by this Act or by the Court Fees Act, 1870†—	
where the amount or value secured does not exceed Rs. 10. ...	Two annas.
where it exceeds Rs. 10, and does not exceed Rs. 50. ...	Four annas.
Do. 50 do. 100 ...	Eight annas
Do. 100 do. 200 ...	One Rupee.
Do. 200 do. 300 ...	One rupee eight annas.
Do. 300 do. 400 .	Two rupees

\* Act X. of 1889.

† Act VII of 1870.

SCHEDULE I.—*contd.*

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
<b>15. BOND—<i>concl'd.</i></b>	
Do. * 400 do. 500 ...	Two rupees eight annas.
Do. 500 do 600 ...	Three rupees.
Do. 600 do. 700 ...	Three rupees eight annas.
Do. 700 do. 800 ...	Four rupees.
Do. 800 do. 900 ...	Four rupees eight annas.
Do. 900 do. 1,000 ...	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ...	Two Rupees eight annas.
See ADMINISTRATION-BOND (No. 2), BOTTOMRY-BOND (No 16), CUSTOMS BOND (No 26), INDEMNITY-BOND (No 34), RESPONDENTIA-BOND (No 56), SECURITY-BOND (No. 57).	
<i>Exemptions.</i>	
Bond, when executed by—	
(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876,* section 99, for the due performance of their duties under that Act,	
(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to charitable dispensary or hospital, or any other object of public utility, shall not be less than a specified sum per mensem.	
<b>16. BOTTOMRY-BOND</b> , that is to say any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to	

\* Ben. Act III of 1876.

SCHEDULE I.—*continued*,

DESCRIPTION OF INSTRUMENT.	PROPER STAMP DUTY.
preserve the ship, or prosecute her voyage	The same duty as a Bond (No. 15) for the same amount.
17. CANCELLATION—INSTRUMENT of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for	Five rupees.
See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64B).	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or revenue Court or Collector or other Revenue officer—	
18. CERTIFICATE OF SALE— <i>contd.</i>	
(a) where the purchase-money does not exceed Rs 10 ...	Two annas.
(b) where the purchase money exceeds Rs 10, but does not exceed Rs 25 ... ..	Four annas.
(c) in any other case ... ..	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.
19 CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip, or stock in or of any such Company or body ...	Two annas.
See also LETTER OF ALLOTMENT OF SHARES (No. 36)	

\* The words within quotations have been substituted by Act 43 of 1923,

SCHEDULE I.—*continued.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP DUTY.
20. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	One rupee
21. CHEQUE [as defined by section 2 (7)].	One anna.
22 COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors, or under letters of license, for the benefit of his creditors ...	Ten rupees.
23. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER, charged or exempted under No. 62—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	Eight annas.
where it exceeds Rs. 50 but does not exceed Rs. 100	One rupee.
Do. 100 do 200	Two rupees.
Do 200 do 300	Three rupees.
Do. 300 do. 400	Four rupees.
Do. 400 do. 500	Five rupees.
Do. 500 do. 600	Six rupees.
Do. 600 do. 700	Seven rupees.
Do 700 do. 800	Eight rupees.
Do. 800 do. 900	Nine rupees.
Do. 900 do. 1,000	Ten rupees.



SCHEDULE I.—*contd.*

Description of Instrument	Proper Stamp-duty.
and for every Rs. 50 or part thereof in excess of Rs. 1,000	Five rupees
<i>Exemption :</i>	
Assignment of copyright by entry made under the Indian Copyright Act, 1847,* section 5.	
CO-PARTNERSHIP-DEED—See PARTNERSHIP (No. 46)	
24. COPY OR EXTRACT certified to be a true copy or extract by, or by order of any public officer, and not chargeable under the law† for the time being in force relating to court fees—	
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee ...	Eight annas.
(ii) in any other case ...	One rupee.
<i>Exemptions.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office, or for any public purpose.	
“(b)† Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces § deaths, or burials	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty, and in respect of which the proper duty has been paid—	

\* Act XX. of 1847.

† Act VII. of 1870.

‡ This new cl. (b) has been substituted for the original cl. (b) and (c) of the *Exemptions* from Art. No. 24, by Act V. of 1908, s. 7 (1).

§ Inserted by Act X. of 1914.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p>(a) if the duty with which the original instrument is chargeable does not exceed one rupee:</p> <p>(b) in any other case ...</p> <p><i>Exemption:</i></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p>	<p>The same duty as is payable on the original.</p> <p>One rupee.</p>
26. CUSTOMS-BOND—	
<p>(a) where the amount does not exceed Rs. 1,000.</p> <p>(b) in the other case ...</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Five rupees.</p>
27 † DEBENTURE (whether a mortgage-debenture or not), being a marketable security transferable—	
<p>(a) by endorsement, or by a separate instrument of transfer:</p> <p>(b) by delivery ...</p>	<p>The same duty as Bond (No. 15) for the same amount.</p> <p>The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture</p>
<p><i>Explanation</i>—The term 'Debenture' includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</p>	
<p><i>Exemption:</i></p> <p>A debenture issued by an incorporated Company or other body corporate in terms of a registered mortgage-deed duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the Company or body borrowing makes</p>	

† Art. 27, as it now stands, has been substituted for the original Art. 27 by Act VI. of 1910.

SCHEDULE I.—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>over, in whole or in part, their property to trustees for the benefit of the debenture holders: provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.</p> <p><i>See also Bond (No 15) and sections 8 and 55.</i></p>	
<p>DECLARATION OF ANY TRUST.— <i>See Trust (No 64).</i></p>	
<p>28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees ... ..</p>	<p>One anna.</p>
<p>DEPOSIT OF TITLE DEEDS.— “<i>See Agreement relating to Deposit of Title-deeds, Pawn, or Pledge (No. 6)</i>”*</p>	
<p>DISSOLUTION OF PARTNERSHIP.—<i>See Partnershtp (No. 46).</i></p>	
<p>29. DIVORCE.—Instrument of, that is to say any instrument by which any person effects the dissolution of his marriage ... ..</p>	<p>One rupee</p>
<p>DOWER—<i>Instrument of, See Settlement (No. 58).</i></p>	
<p>DUPLICATE—<i>See COUNTERPART (No 25).</i></p>	

\* The words quoted above have been substituted for the words and figure ‘*See Agreement by way of equitable mortgage (No. 6), by Act XV. of 1904, s. 8 (2).*’

SCHEDULE I.—*contd.*

DESCRIPTION OF INSTRUMENT,	PROPER STAMP-DUTY.
<p>30 ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by Letters Patent or by the the Legal Partitioners Act 1884*—</p> <p>(a) in the case of an advocate or Vakil</p> <p>(b) in the case of an Attorney ...</p> <p style="text-align: center;"><i>Exemption.</i></p> <p>Entry of an advocate, vakil, or attorney on the roll of any High Court when he has previously been enrolled in a High Court.</p>	<p>Five hundred rupees.</p> <p>Two hundred and fifty rupees.</p>
<p>31. EXCHANGE OF PROPERTY.—INSTRUMENT OF.</p>	<p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.</p>
<p>EXTRACT.—<i>See Copy (No 27),</i></p>	
<p>32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—</p> <p>(a) when the original mortgage is one of the description referred to in clause (a) of article No. 40 (that is, with possession);</p> <p>(b) when such mortgage is one of the description referred to in clause (b) of article No. 40 (that is, without possession,—</p> <p>(c) if, at the time of execution of the instrument of further charge, possession of the property is given, or agreed to be given, under such instrument.</p>	<p>The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount of further charge secured by such instrument.</p> <p>The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.</p>

Act IX, of 1884.

8(3). Here the entry "EQUITABLE MORTGAGE," is omitted by Act XV. of 1904, s.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
(ii) <i>if possession is not given</i> ...	The same duty as a BOND (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT—Instrument of, <i>not being</i> a SETTLEMENT (No. 58) WILL or Transfer (No. 62).	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service—See AGREEMENT (No. 5).	
34 INDEMNITY-BOND ...	The same duty as a SECURITY-BOND (No. 57) for the same amount.
INSPECTORSHIP-DEED.—See COMPOSITION-DEED (No. 22).	
INSURANCE.—See POLICY OF INSURANCE (No. 47).	
35. LEASE, including an under-lease or sub-lease and any agreement to let or sublet—	
(a) where, by such lease, the rent is fixed, and no premium is paid or delivered—	
(i) <i>where the lease purports to be for a term of less than one year;</i>	The same duty as a BOND (No. 15) for the whole amount payable or deliverable under such lease
(ii) <i>where the lease purports to be for a term of not less than one year, but not more than three years;</i>	The same duty as a BOND (No. 15) for the amount or value of the average annual rent reserved.
(iii) <i>where the lease purports to be for a term in excess of three years;</i>	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) <i>where the lease does not purport to be for any definite term.</i>	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

SCHEDULE I.—*continued.*

Description of Instrument.	Proper Stamp-duty.
(v) where the lease purports to be in perpetuity.	The same duty as a Conveyance No. 22 for a consideration equal to one fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(b) where the lease is granted for a fine or premium or for money advanced, and where no rent is reserved :	The same duty as a CONVEYANCE (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(a) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved ... ..	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered :
<i>Exemptions :</i>	
(a) Lease executed in the case of a cultivator, and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed, and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.	Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.
(b) leases of fisheries granted under the Burma Fisher's Act, 1875,* or the Upper Burma Land and Revenue Regulation, 1889.†	

SCHEDULE I.—*continued.*

Description of Instrument.	Proper Stamp duty.
36. LETTER OF ALLOTMENT OF SHARES in any Company or proposed Company, or in respect of any loan to be raised by any Company or proposed Company ... <i>See also Certificate or other Document (No 19).</i>	"two annas"*
37. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn ...	"two annas"*
LETTER OF GUARANTEE— <i>See Agreement (No. 5).</i>	
38. LETTER OF LICENSE that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims, and allow the debtor to carry on business at his own discretion ...	Ten rupees
39. MEMORANDUM OF ASSOCIATION OF A COMPANY— (a) if accompanied by Articles of Association under section 37 of the Indian Companies Act, 1882 † ... (b) if not so accompanied ...	Fifteen rupees. Forty rupees
<i>Exemption:</i> Memorandum of any Association not formed for profit, and registered under section 26 of the Indian Companies Act 1882.†	
40. MORTGAGE-DEED, not being "an agreement relating to Deposit of Title deeds Pawn or Pledge (No. 6.)"† Bottomry-bond (No. 16), Mortgage of a Crop (No. 41) Respondentia bond (No. 56) or Security bond (No. 57)—	

\* The words within quotations have been substituted by Act, 43 of 1923.

† Act VI. of 1882.

† The words quoted are substituted for the words "an Agreement to mortgage" by Act XV. of 1904, s. 8 (4)

SCHEDULE I—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
40. MORTGAGE-DEED— <i>contd.</i>	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.
(b) when* possession is not given or agreed to be given as aforesaid:	The same duty as a Bond (No. 15) for the amount secured by such deed.
Explanation—A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article.	
(c) when a collateral or auxiliary or additional or substituted security, or, by way of further assurance for the above mentioned purpose, where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1,000 ...	Eight annas.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000 ...	Eight annas.
<i>Exemptions.</i>	
(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883,† or the Agriculturists' Loans Act, 1884,‡ or by their sureties as security for the repayment of such advances.	
(2) Letters of hypothecation accompanying a bill of exchange.	
§       §       §	

Here the words "at the time of execution" are omitted by Act XV, 1904, *ibid*,

+ Act XIX of 1883

‡ Act XII. of 1884.

§ Exemp (3) in Art. 40 is omitted by Act XV. of 1904, s. (9) (4).



SCHEDULE I—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—</p>	
<p>(a) when the loan is repayable not more than three months from the date of the instrument—</p>	
<p>for every sum secured not exceeding Rs. 200      ...      ...</p>	<p>One anna.</p>
<p>and for every Rs. 100 or part thereof secured in excess of Rs. 200.      ...      ...</p>	<p>One anna.</p>
<p>(b) when the loan is repayable more than three months, but not more than "eighteen months,"* from the date of the instrument—</p>	
<p>for every sum secured not exceeding Rs. 100      ...      ...</p>	<p>"Two annas"†</p>
<p>and for every Rs. 100 or part thereof secured in excess of Rs. 100      ...      ...</p>	<p>"Two annas."‡</p>
<p>42. NOTERIAL ACT, that is to say any instrument, endorsement, note, attestation, certificate, or entry <i>not being a Protest</i> (No 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public      ...      ...</p>	<p>One Rupee.</p>

\* These words have been substituted for the words "*one year*" by Act V. of 1906, s. 3 (2).

† Substituted for "*four annas*" by s. 8 (5), Act XV. of 1904.

‡ Substituted for "*four annas*" by s. 8 (5), Act XV. of 1904.

SCHEDULE I—*contd.*

Description of Instrument.	Proper Stamp-duty.
<i>See also</i> PROTEST OF BILL OR NOTE (No. 50).	
" 43.* NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods exceeding in value twenty rupees ... ..	Two annas.
(b) of any stock or marketable security exceeding in value twenty rupees ... ..	Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof of the value of the stock or security."
44. NOTE OF PROTEST BY THE MASTER OF A SHIP ...	Eight annas.
<i>See also</i> PROTEST BY THE MASTER OF A SHIP (No. 51).	
ORDER FOR THE PAYMENT OF MONEY—	
<i>See</i> BILL OF EXCHANGE (No. 13).	
45. PARTITION—Instrument of [as defined by s. 2 (15)]	The same duty as a BOND (No. 15) for the amount of the value or the separated share or shares of the property.  N. B.—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value, and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

\* The present Art 43 has been substituted for the original by Act VI. of 1910.

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
45. PARTITION— <i>concl'd.</i>	<p><i>Provided always that—</i></p> <p>(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas;</p> <p>(b) where land is held on Revenue Settlement for a period not exceeding thirty years, and paying the full assessment, the value for the purpose of duty shall be calculated at not more than times the annual revenue;</p> <p>(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition, in pursuance of such order or award, is subsequently executed, the duty on such instrument shall not exceed eight annas</p>
46. PARTNERSHIP—	
A.—INSTRUMENT OF—	
(a) where the capital of the partnership does not exceed Rs. 500 ...	
(b) in any other case ...	
B.—DISSOLUTION OF ...	Five rupees.
"PAWN OR PLEDGE— <i>See</i> AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN, OR PLEDGE (No. 6)"	

This entry has been inserted by Act XV. of 1904, s. 8 (6).

SCHEDULE I.—*contd.*

Description of Instrument.	Proper Stamp-duty.	
47. POLICY OF INSURANCE—	If drawn singly.	If drawn in duplicate, for each part.
"A."—SEA-INSURANCE ( <i>see</i> section 7)—		
(1) for or upon any voyage—	One anna.	Half an anna.
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy ... ..		
(ii) in any other case, in respect of every full sum of one thousand rupees and also, any fractional part of one thousand rupees insured by the policy ..	Two annas.	One anna.
(2) for time—	Do.	Do.
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—  where the insurance shall be made for any time not exceeding six months ... ..		
where the insurance shall be made for any time exceeding six months, and not exceeding twelve months ... ..	Four annas.	Two annas.
"B."—"Fire Insurance and other classes of Insurance, not elsewhere included in this Article, covering goods merchandise personal effects, crops, and other property against loss or damage,"†		

\* In Act 47, divisions A and B have been substituted for the original by Act V of 1906, s. 7 (3).

† The words within quotations have been added by Act 43 of 1923.

SCHEDULE I—*contd.*

Description of Instrument,	Proper Stamp-duty.
<b>47. POLICY OF INSURANCE—<i>contd.</i></b>	
(1) in respect of an original policy—	
(i) when the sum insured does not exceed Rs. 5,000 ...	Eight annas.
(ii) in any other case ...	One rupee.
and	
(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.	One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.
<b>C.—Accident and Sickness Insurance—</b>	
(a) against railway accident valid for a single journey only ..	One anna.
<i>Exemption :</i>	
When issued to a passenger travelling by the intermediate or the third class in any railway.	
(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000 and also where such amount exceeds Rs. 1,000 for every Rs. 1,000 or part thereof.	Two annas.
<b>D.—LIFE INSURANCE or other INSURANCE not specifically provided for ; except such a RE-INSURANCE as is described in Division E of this article—</b>	
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000—	
(i) if drawn singly ...	Six annas.
(ii) if drawn in duplicate, for each part.	Three annas.

SCHEDULE I.—*continued.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP DUTY.
<i>Exemption.</i>	
Policies of life insurance granted by the Director-General of the Post Office of India in accordance with rules for Postal Life Insurance issued under the authority of the Government of India	
E.—RE-INSURANCE by an Insurance Company which has granted a Policy "of an insurance or a policy of fire insurance."* with another Company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One quarter of the duty payable in respect of the original insurance, but not less than one anna or more than one rupee.
47. POLICY OF INSURANCE— <i>concl.</i>	
<i>General Exemption.</i>	
(a) Letter of cover or engagement to issue a policy of insurance ;	
Provided that unless such letter or engagement bears the stamp prescribed by this Act for such policy nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.	
48. POWER-OF-ATTORNEY [ <i>as defined by s. 2 (21),</i> ] not being PROXY (No. 52)—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction, or for admitting execution of one or more such documents ... ..	Eight annas.

The words within quotations have been substituted by Act 23 of 1923.

SCHEDULE I.—*continued.*

DESCRIPTION OF INSTRUMENT.	Proper Stamp-duty.
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882*	Eight annas.
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ...	One rupee.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ...	Five rupees
(e) when authorizing more than five but not more than ten, persons to act jointly and severally in more than one transaction or generally.	Ten rupees.
(f) when given for consideration, and authorizing the attorney to sell any immoveable property.	The same duty as a CONVEYANCE (No. 23) for the amount of the consideration.
(g) in any other case ...	One rupee for each person authorized.
<p><i>Explanation.</i>—For the purposes of this article, more persons than one, when belonging to the same firm, shall be deemed to be one person.</p>	
<p>49. PROMISSORY NOTE (as defined by section 2 (22) ...</p>	
(a) when payable on demand—	
(i) when the amount or value does not exceed Rs. 250,	One anna.
(ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000.	Two annas.
(iii) in any other case.	Four annas.

\* Act XV. of 1882.

† Act III. of 1877 (but see now the new Registration Act (XVI. of 1908), whereby the Act of 1877, No. III., has been repealed *in toto*).

SCHEDULE I.—*contd.*

Description of Instrument	Proper Stamp-duty.
48. POWER-OF-ATTORNEY— <i>concl'd.</i>	
(b) when payable other than on demand.	The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand.
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	One rupee.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such ... ..	One rupee.
<i>See also</i> NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	
52. PROXY, empowering any person to vote at any one election of the member of a District or Local Board, or of a body of Municipal Commissioners or at any one meeting of (a) Members of an incorporated Company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a Local Authority, or (c) Proprietors, Members, or Contributors to the funds of any institution ... ..	"Two annas"
53. RECEIPT [as defined by s. 2 (23)] for any money or other property, the amount or value of which exceeds twenty rupees.	One anna.

The words within quotations have been added by Act 43 of 1923.



SCHEDULE I,—*contd.*

Description of Instrument.	Proper Stamp-duty.
<p data-bbox="295 361 412 386" style="text-align: center;"><i>Exemptions :</i></p> <p data-bbox="168 403 256 428">Receipt—</p> <p data-bbox="177 446 529 685">(a) endorsed on, or contained in, any instrument duly stamped, or exempted under the proviso to s. 3 (instruments executed on behalf of the Government), acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money interest, or annuity, or other periodical payment thereby secured,</p> <p data-bbox="177 705 524 749">(b) for any payment of money without consideration.</p> <p data-bbox="171 769 524 900">(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands ;</p> <p data-bbox="171 920 524 1073">(d) for pay or allowances by non-commissioned officers or soldiers of Her Majesty's Army or Her Majesty's Indian Army, when serving in such capacity, or by mounted police-constable,</p> <p data-bbox="171 1093 524 1290">(e) given by holders of family-certificates in cases where the person, from whose pay or allowances the sum comprised in the receipt has been assigned, is a non-commissioned officer or soldier of either of the said Armies and serving in such capacity ;</p> <p data-bbox="171 1310 524 1463">(f) for pensions or allowances by persons receiving such pensions or allowances in receipt of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity ;</p>	

SCHEDULE I.—*continued.*

Description of Instrument.	Proper Stamp-duty.
<p>53. RECEIPT—<i>conold.</i></p> <p>(g) given by a headman or lambar-dar for land-revenue or taxes collected by him ;</p> <p><i>Exemptions—conold.</i></p> <p>(k) given for money or securities for money deposited in the hands of any banker, to be accounted for :</p> <p>Provided that the same is not expressed to be received of, or by the hands of any other than the person to whom the same is to be accounted for :</p> <p>Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of or in any incorporated Company or other body corporate or such proposed or intended Company or body, or in respect of a debenture being a marketable security.</p> <p>"See also Policy of Insurance (No. 47, (2).)"*</p>	
<p>54. RE-CONVEYANCE OF MORTGAGED PROPERTY—</p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000</p> <p>(b) in any other case ...</p>	<p>The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Re-conveyance.</p> <p>Ten rupees.</p>
<p>55. RELEASE, that is to say, any instrument "(not being such a release as is provided for by section 23A)"† whereby a person re-</p>	

\* This note is added to Act. 53 by Act V. of 1906, s. 7. (4)

† These parenthesised words above quoted are inserted by Act XV. of 1904, s. 8 (7).

SCHEDULE I.—*continued.*

Description of Instrument.	Proper Stamp-duty.
nounces a claim upon another person, or against any specified property—	
(a) if the amount or value of the claim does not exceed Rs. 1,000	The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
(b) in any other case ...	Five rupees
56. RESPONDENTIA-BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination,	The same duty as a bond (No. 15) for the amount of the loan secured.
REVOCAION OF ANY TRUST OR SETTLEMENT.— <i>See</i> Settlement (No. 58) ; Trust (No. 64).	
57. SECURITY BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	
(a) when the amount secured does not exceed Rs. 1,000.	The same duty as a Bond (No. 15) for the amount secured.
(b) in any other case	Five rupees
<i>Exemptions.</i>	
Bond or other instrument, when executed—	
(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876,* section 99, for the due performance of the duties under that Act ;	
(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other	

\* Ben Act III of 1876

SCHEDULE I—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>object of public utility shall not be less than a specified sum per mensem ;</p> <p>(c) under No. 3A of the Rules made by the Governor of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879 ;*</p> <p>(d) executed by persons taking advances under the Land Improvement Loans Act, 1883† or the Agriculturists' Loans Act, 1884,‡</p>	
<p>57. SECURITY-BOND OR MORTGAGE-DEED—<i>contd</i></p> <p><i>Exemptions—contd.</i></p> <p>or by their sureties, as security for the repayment of such advances ;</p> <p>(e) executed by officers of Government of their sureties to secure the due execution of an officer or the due accounting for money or other property received by virtue thereof</p>	
<p>58. SETTLEMENT—</p> <p>A—INSTRUMENT of (including* a deed of dower).</p> <p><i>Exemptions</i></p> <p>(a) Deed of Dower executed on the occasion of a marriage between Muhammadans ;</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such Settlement.</p> <p>Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas</p>

SCHEDULE I—*contd.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>(b) Hludansa, that is to say, any settlement of, immoveable property executed by a Buddhist in Burma for a religious purpose, in which no value has been specified, and on which a duty of Rs. 10 has been paid.</p>	
<p>B—REVOCATION OF ... ..</p>	<p>The same duty as a BOND (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of Revocation, but not exceeding ten rupees.</p>
<p><i>See also TRUST (No. 64)</i></p>	
<p>(f) SHARE-WARRANTS to bearer issued under the Indian Companies Act, 1882*</p>	<p>"One and a half times" + the duty payable on a CONVEYANCE (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.</p>
<p><i>Exemptions</i></p>	
<p>Share-warrant when issued by a Company in pursuance of the Indian Companies Act, 1882,* section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp revenue, of—</p>	
<p>(a) "one and a half" + per centum of the whole subscribed capital of the Company, or,</p>	
<p>(b) if any Company, which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—"one and a half" + per centum of the additional capital so issued.</p>	
<p>SCRIP.—See CERTIFICATE (No. 19).</p>	
<p>60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.</p>	<p>One anna.</p>

\* Act VI. of 1882

† Substituted for the words "three quarters" by Act VI. of 1910.

SCHEDULE.—*continued.*

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>61. SURRENDER OF LEASE—</p> <p>(a) when the duty with which the lease is chargeable does not exceed five rupees.</p> <p>(b) in any other case ...</p> <p><i>Exemption :</i></p> <p>Surrender of lease, when such lease is exempted from duty.</p>	<p>The duty with which such lease is chargeable.</p> <p>Five rupees.</p>
<p>62. TRANSFER—</p> <p>(a) of shares in an incorporated Company or other body corporate.</p> <p>(b) of debentures being marketable securities whether the debenture is liable to duty or not, except debentures provided for by section 8.</p> <p>(c) of any interest secured by a Bond, Mortgage deed, or Policy of Insurance—</p> <p>(i) if the duty on such Bond, Mortgage-deed, or Policy does not exceed five rupees.</p> <p>(ii) in any other case ...</p> <p>(d) of any property under the Administrator-Generals Act, 1874,† section 31.</p> <p>(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.</p> <p><i>Exemptions :</i></p>	<p>"one half"* of the duty payable on a CONVEYANCE (No 23) for a consideration equal to the value of the share</p> <p>"One half"* of the duty payable on a CONVEYANCE (No. 93) for a consideration equal to the face amount of the debentures</p> <p>The duty with which such Bond, Mortgage deed, or Policy of Insurance is chargeable.</p> <p>Five rupees</p> <p>Ten rupees.</p> <p>Five rupees or such smaller amount as may be chargeable under clause (a) to (c) of this article.</p>
<p>Transfers by endorsement—</p> <p>(a) of a bill of exchange, cheque, or promissory note ;</p>	

\* Substituted for "one quarter" by Act VI. of 1910.

† Act II. of 1874.

SCHEDULE I, — *concluded*,

Description of Instrument.	Proper Stamp-duty.
<p>(b) of a bill of lading, <i>delivery order, warrant for goods, or other mercantile document of title to goods</i> ;</p> <p>(c) of a policy of insurance ;</p> <p>(d) of securities of the Government of India.</p> <p><i>See also section 8</i></p>	
<p>63. TRANSFER OF LEASE by way of assignment, and not by way of under-lease.</p> <p><i>Exemption :</i></p> <p>Transfer of any lease exempt from duty.</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the Transfer.</p>
<p>64. TRUST—</p> <p>A.—Declaration of—of or concerning any property when made by any writing not being a Will</p> <p>B.—Revocation of—of or concerning any property when made by any instrument other than a Will.</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding fifteen rupees.</p> <p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, not exceeding ten rupees.</p>
<p><i>See also Settlement (No. 58).</i></p>	
<p>VALUATION.—<i>See</i> Appratsement (No. 8).</p>	
<p>VAKIL.—<i>See</i> Entry as a Vakil (No. 30).</p>	
<p>65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns or the holder thereof, to the property in any goods lying in or upon any dock, warehouse, or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be ... ..</p>	

## ACT NO III OF 1899 :

### Presidency Small Cause Courts Act, 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received, the assent of the Governor-General on the 27th January 1899.*

*An Act to further to amend the Presidency Small Cause Courts Act, 1882*

WHEREAS it is expedient to further amend the Presidency Small Cause Courts Act, 1882 ; \* It is hereby enacted as follows :—

Short title and Com-  
mencement. 1. (1) This Act may be called the Presidency Small Cause Courts Act, 1899 ;†

(2) It shall come into force at once.

2. To section 4 of the Presidency Small Cause Courts Act, 1882\* (hereinafter referred to as "the said Act"), the words "and the expression "Registrar" includes a Deputy Registrar" shall be added,

3. For section 8A of the said Act, as amended by the Presidency Small Cause Courts Act, 1895† the following section shall be substituted, namely :—

[Vide Vol. II p. 817.]

4. In section 9, sub-section (1), of the said Act as so amended, after clause (a), the following clause shall be added, namely.

[Vide Vol. II p. 818.]

5. In section 13 of the said Act, between the word "appoint" and the words "as many clerks," the words "a Deputy Registrar and," shall be inserted.

\* Act XV. of 1882

† The word "and" after this repealed by Act 10 of 1914 has been omitted.

‡ Act I. of 1895.



**ACT NO. IV. OF 1899.****Government Buildings Act, 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor General on the 3rd February 1899.*

*An Act to provide for the exemption from the Operation of Municipal Building Laws of certain Buildings and Lands which are the Property, or in the Occupation, of the Government, and situate within the limits of a Municipality.*

WHEREAS it is expedient to provide for the exemption from the operation of municipal building laws of certain buildings and lands which are the property, or in the occupation, of the Government and situate within the limits of a municipality ; It is hereby enacted as follows :

Short title, extent, and commencement.

1. (1) This Act may be called the Government Buildings Act, 1899.

(2) It extends to the whole of British India

(3) It shall come into force at once.

2. In this Act the expression "municipal authority" includes a municipal corporation or a body of municipal commissioners constituted by, or under the provisions of, any law or enactment for the time being in force.

3. Nothing contained in any law or enactment for the time being in force to regulate the erection, re-erection, construction, alteration or maintenance of buildings within the limits of any municipality, shall apply to any building used or required for the public service, or for any public purpose, which is the property, or in the occupation, of the Government, or which is to be erected on land which is the property, or in the occupation, of the Government :

Exemption of certain Government buildings from municipal laws to regulate the erection, etc., of buildings within municipalities

Provided that, where the erection, re erection, construction, or material structural alteration, of any such building as aforesaid (not being a building connected with Imperial defence, or a building the plan or construction of which ought, in the opinion of the

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\* The word "and" after thus repealed by Act X of 1914 has been omitted.

Government, to be treated as confidential or secret) is contemplated, reasonable notice of the proposed work shall be given to the municipal authority before it is commenced.

4. (1) In the case of any such building as is mentioned in the last preceding section (not being a building connected with Imperial defence or a building the plan or construction of which ought in the opinion of the Government to be treated as confidential or secret), the municipal authority, or any person authorized by it in this behalf, may, with the permission of the Local Government previously obtained, but not otherwise and subject to any restrictions or conditions which may, by general or special order, be imposed by the Local Government, inspect the land and building and all plans connected with its erection, re erection, construction, or material structural alteration, as the case may be, and may submit to the Local Government a statement in writing of any objections or suggestions which such municipal authority may deem fit to make with reference to such erection, re-erection, construction, or material structural alteration.

(2) Every objection or suggestion submitted as aforesaid shall be considered by the Local Government, which shall, after such investigation (if any) as it shall think advisable, pass orders thereon, and the building referred to therein shall be erected, re-erected constructed, or altered, as the case may be, in accordance with such orders :

Provided that, if the Local Government overrules or disregards any such objection or suggestion as aforesaid, it shall give its reasons for so doing in writing.

(3) Every order passed by the Local Government under this section "in regard to any building which is used or required for the administration of a central subject as defined in section 45 A of the Government of India Act or which is the property of the Government of India"\* shall be subject to revision by the Governor-General in Council, but not otherwise, and the decision of the Governor-General in Council thereon shall be final.

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\* The words within quotations have been added by Act 38 of 1920

# ACT No. V. OF 1899.

## THE INDIAN EVIDENCE ACT, 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 10th February 1899.*

*An Act to further amend the Indian Evidence Act, 1872.*

Whereas it is expedient to further amend the Indian Evidence Act, 1872 ;\* It is hereby enacted as follows :—

Short title and com-  
mencement. 1. (1) This Act may be called the Indian Evidence Act, 1899,†

(2) It shall come into force at once.

Addition to section 37,  
Act I., 1872. 2. To section 37 of the Indian Evidence Act, 1872,\* the following shall be added, namely :—

"This section applies also to any Act of the Lieutenant-Governor in Council of the North-Western Provinces and Oudh, the Punjab, or Burma."

3. (1) In section 45 of the said Act, as amended by section 4 of the Indian Evidence Act Amendment Act,‡ after the word "handwriting," in each of the two places in which it occurs, the words, "or finger-impressions," shall be inserted.

(2) To section 73 of the said Act, the following shall be added, namely :—

"This section applies also, with any necessary modifications, to finger impressions."

4. In section 86 of the said Act, as amended by section 8 of the Indian Evidence Act (1872) Amendment Act, 1891,§ for the second paragraph, the following shall be substituted, namely :—

"An officer who, with respect to any territory or place not forming part of Her Majesty's dominions, is a Political Agent therefor, as defined in section 3, clause (40), of the General Clauses Act, 1897, || shall, for the purposes of this section, be deemed to be a representative of the Government of India in and for the country comprising that territory or place."

5. In section 8 of the Indian Evidence Act (1872) Amendment Act, 1891,§ the words and figures from "and to the same" to the end of the section are hereby repealed.

\* Act I. of 1872.

† The word "and" before this repealed by Act V. of 1914 has been omitted.

‡ Act XVIII. of 1872.

§ Act III. of 1891.

|| Act X. of 1897.

## ACT NO. VI OF 1899.

### THE INDIAN CONTRACT ACT (1872) AMENDMENT ACT, 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL,

*Received the assent of the Governor General on the 17th February 1899.*

*An Act to amend the Indian Contract Act, 1872.*

Whereas it is expedient to amend the Indian Contract Act, 1872; † It is hereby enacted as follows :—

Short title, commencement, and application. **1** (1) This Act may be called the Indian Contract Act Amendment Act, 1899.

(2) It shall come into force on the first day of May 1899; and

(3) It shall apply to every contract in respect of which any suit is instituted, or which is put in issue in any suit, after the commencement of this Act.

Substitution of new section 16, Act IX, 1872.

**2.** Section 16 of the Indian Contract Act, 1872, † in hereby repealed, and the following is substituted therefor, namely :—

[Vide vol. I. p. 113.]

Amendment of section 19 of, and addition of new section to, Act IX., 1872.

**3** In section 19 of the said Act, the words, "undue influence," are hereby repealed and after the same section, the following is inserted, namely :—

[Vide Vol I p. 1115]

Amendment of section 74, Act IX., 1872

**4.** (1) Section 74, paragraph one, of the said Act is hereby repealed, and the following is substituted therefor namely :—

[Vide Vol I. p 1138]

\* Act III. of 1891.

† Act IX. of 1872.

# ACT No. VIII. OF 1899

## The Indian Petroleum Act, 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 17th  
February 1899.*

*An Act to consolidate and amend the Law relating to the Importation, possession, and transport of petroleum and other substances.*

WHEREAS it is expedient to consolidate and amend the law relating to the importation, possession, and transport of petroleum and other substances, It is hereby enacted as follows:—

### *Preliminary.*

Short title, commencement, and extent. 1. (1) This Act may be called the Indian Petroleum Act, 1899;\*

(2) It shall come into force at once.

(3) Sections 1 to 3, section 25, and all the provisions of this Act in so far as they relate to dangerous petroleum and the importation of petroleum, extend to the whole of British India. The rest of this Act extends only to such local areas as the Local Government may, by notification in the local official Gazette, direct.

Definitions. 2. In this Act, unless there is anything repugnant in the subject or context,—

(a) "petroleum" includes also—

(i) the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, paraffin oil, mineral oil, kerosine, petroline, gasoline, benzoline, benzine, and benzol;

(ii) any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any product of petroleum; and

(iii) any liquid, or viscous mixture having in its composition any of the liquids aforesaid;

but it does not include any oil ordinarily used for lubricating purposes, and having its flashing point at or above two hundred degrees of Fahrenheit's thermometer:

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\* Certain word after this repealed by Act of 1914 has been omitted.

- (b) "dangerous petroleum" means petroleum having its flashing point below seventy-six degrees of Fahrenheit's thermometer :

Provided that, when all or any of the petroleum on board a ship, or in the possession of a dealer, is declared by the master of the ship or the consignee of the cargo, or by the dealer, as the case may be, to be of one uniform quality, the petroleum shall not be deemed to be dangerous, if the samples selected from the petroleum have their flashing points, on an average, at or above seventy-three degrees of Fahrenheit's thermometer, and if no one of these samples has its flashing point below seventy degrees of that thermometer :

- (c) to "import" means to bring into British India by sea or land :

- (d) to "transport" means to remove within British India from one place to another :

- (e) "prescribed" means prescribed by rules made under this Act : and

- (f) "ship" includes anything made for the conveyance by water of human beings or property.

3. (1) The "flashing point" of petroleum means the lowest temperature at which the petroleum yields a vapour which will furnish a momentary flash or flame when tested in accordance with the directions in the first schedule with an apparatus which has been stamped and certified as provided by this Act within a period of five years immediately preceding the date on which the apparatus is used for the testing, and after the corrections (if any) which the certificate declares are to be applied to the results of the testing, have been made.

(2) Notwithstanding anything in the definitions of "import" and "transport" the Local Government, with the previous sanction of the Governor-General in Council, may, by notification in the local official Gazette, declare—

- (a) that petroleum imported into the Province from any part of British India, by sea or across intervening territory not being part of British India, shall, for all or any of the purposes of this Act, be deemed to be transported ; and

- (b) that petroleum transported into the Province from any place in British India shall, for all or any of those purposes, be deemed to be imported ;

and thereupon the provisions of this Act of the rules made under this Act, with respect to transport and import, respectively, shall apply to petroleum so imported or transported.

4. (1) The Governor-General in Council may, by notification Power to vary tests and in the Gazette of India, alter or add to the prescribe new tests first schedule by laying down new or varied tests and directions for preparing and using them ; and, after the issue of any such notification as aforesaid, the reference in section 3, sub-section (1), to the first schedule shall be constructed as referring to the said schedule as so altered or added to for the time being,

(2) The Governor-General in Council may, in like manner, lay down special tests, and issue special instructions in respect of the testing of any substance other than petroleum to which the whole or any portion of this Act may be applied in exercise of the power conferred by section 22, and for which the tests in the first schedule are unsuitable.

(3) The provisions of section 23 of the General Clauses Act, 1897,\* shall apply to notifications under this section as if they were rules or orders required to be made after previous publication.

#### *Dangerous Petroleum*

5. (1) No quantity of dangerous petroleum exceeding forty Dangerous petroleum gallons shall be imported or transported or in quantities exceeding kept by any one person or on the same premises, except under, and in accordance with the conditions (if any) of, a license from the Local Government "or an officer appointed by the local Government."† granted as next hereinafter provided.

(2) Every application for such a license shall be in writing in the prescribed form, and shall contain the prescribed particulars.

6 No quantity of dangerous petroleum equal to, or less than forty gallons shall be kept or transported without a license :  
 Dangerous petroleum in quantities not exceeding forty gallons

Provided that nothing in this section shall apply in any case where the quantity of the petroleum kept by any one person or on the same premises, or transported, does not exceed three gallons, and the petroleum is placed in separate glass, stoneware, or metal vessels, each of which contains not more than a pint, and is securely stopped

Vessels containing dangerous petroleum to be labelled.

#### 7 Dangerous petroleum,—

(a) which is imported and is kept at any place after seven days from the date of its importation, or

\* Act X. of 1897.

† The words within quotations have been added by Act IV of 18

- (b) which is transported, or
- (c) which is sold or exposed for sale,

shall be contained in vessels having attached thereto labels in conspicuous characters stating the description of the petroleum, with the addition of the words "highly inflammable," and with the addition,—

- (d) in the case of a vessel kept, of the name and address of the consignee or owner ;
- (e) in the case of a vessel transported, of the name and address of the sender and,
- (f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor.

*Petroleum generally.*

Power for Governor-General in Council to make rules.

**8** (1) The Governor-General in Council may make rules to carry out the purposes and objects of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the granting of licenses to transport petroleum from any part of British India to any other part of British India in cases in which such licenses are by law required.

**9.** (1) The Local Government, with the previous sanction of the Governor-General in Council, may make rules to regulate the importation of petroleum and the granting of licenses to possess or to transport petroleum within the Province in cases in which such licenses are by law required.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

- (a) determine the ports at which alone petroleum may be imported ;
- (b) provide for ascertaining the quantity and description of any petroleum on board any ship ;
- (c) determine the places at which, and the conditions on and subject to which, petroleum may be discharged into boats, landed transhipped, or stored ;
- (d) provide for the selection by an officer appointed by the Local Government in this behalf, and for the delivery to him, either after or before petroleum has been landed, of samples of all petroleum landed or intended to be landed ;



- (e) provide, in the case of each consignment which is stated to be of one uniform quality, for the number of samples to be selected, and for the averaging of the results of the testing of those samples ;
- (f) provide, where the results of the testing of the samples raise a doubt as to the uniformity of the quality of the petroleum in any such consignment, for the division of the consignment into lots, and for the selection and testing of samples of each lot, and for the treatment of the lot in accordance with the results of the testing of those samples ;
- (g) fix fees for the sampling and testing of petroleum ;
- (h) fix fees for the storage of petroleum unless any local authority is empowered in that behalf
- (i) define, with respect to any petroleum produced within the Province, the limits of the places in which such petroleum is to be refined ,
- (j) provide for the testing at or near those places of petroleum so produced ;
- (k) prevent the removal from those limits, otherwise than under the provisions of this Act applicable to dangerous petroleum, of petroleum so produced which has not satisfied the prescribed tests ,
- (l) prescribe the authority by which licenses to possess or to transport petroleum may be granted ;
- (m) fix the fee to be charged for any such license
- (n) limit the quantity of petroleum to be covered by any such license ;
- (o) prescribe the conditions which may be inserted in any such license ;
- (p) limit the time during which any such license is to continue in force ;
- (q) provide for the renewal of any such license ;
- (r) provide for the nature and situation of the premises in respect of which licenses to possess petroleum may be granted, the inspection of premises so licensed, and the testing of petroleum found thereon ; and
- (s) prescribe the manner in which the petroleum covered by a license to transport is to be packed, the mode and time of its transit, the route by which it is to be taken, and its stoppage and inspection during transit.

**10.** (1) Petroleum discharged into boats or landed in accordance with rules made under section 9, sub-section (2), shall not be removed from the place where it has been discharged or landed, until the samples selected therefrom in accordance with those rules have been tested by an officer appointed by the Local Government in this behalf, and the officer has given a certificate that the petroleum is not dangerous petroleum.

(2) If the officer, after testing the samples, refuses to give the certificate in respect of any petroleum, the Local Government may permit the consignee, within a time to be fixed by the Local Government in this behalf,—

(a) to rectify the petroleum.

(b) to apply for a license to import the petroleum as dangerous petroleum, or

(c) to re-export the petroleum.

(3) If the consignee does not, within the time fixed under sub-section (2), avail himself of the permission granted under that sub-section, the petroleum may be disposed of as the Local Government may direct.

(4) Notwithstanding anything in the foregoing provisions of this section, the Local Government, in its discretion, may, where the officer has refused the certificate, direct that the petroleum be re-tested by another officer appointed by it in this behalf, and may, if that officer advises that the petroleum is not dangerous petroleum, authorize its removal from the boats or places in or at which it is stored.

**11.** No quantity of petroleum exceeding five hundred gallons shall be kept by any one person or on the same premises, or shall be transported, except under, and in accordance with the conditions of, a license granted under this Act :

Provided that the Local Government may, by notification in the local official Gazette, exempt from the operation of this section petroleum when transported in such particular manner and under such particular conditions as may be set forth in the notification.

**12.** Any officer specially authorized in this behalf by the Local Government may require any dealer in petroleum to show him any place and any of the vessels in which any petroleum in his possession is stored or contained, to give him such assistance as he may require for examining the same, and to deliver to him samples of the petroleum on payment of the value of the samples.

**13.** When any such officer has, in exercise of the powers conferred by section 12, or by purchase, obtained a sample of petroleum in the possession of a dealer, he may give a notice in writing to the dealer informing him that he is about to test the sample, or cause it to be tested, at a time and place to be fixed in the notice, and that the dealer or his agent may be present at the testing.

**14.** On any such testing, if it appears to the officer or other person so testing that the petroleum from which the sample has been taken, is or is not dangerous petroleum, the officer or other person may certify the fact; and the certificate so given shall be receivable as evidence in any proceedings which may be taken under this Act against the dealer in whose possession the petroleum was found, and shall, until the contrary is proved, be proof of the fact stated therein; and a certified copy of the certificate shall be given, free of charge, to the dealer at his request.

#### *Penalties.*

Penalty for illegal importation, possession, or transport of petroleum, or for refusal to comply with section 12.

#### **15.** Whoever,—

- (a) in contravention of this Act or of any of the rules thereunder, imports, possesses, or transports any petroleum; or
- (b) otherwise contravenes any such rules as aforesaid; or
- (c) breaks any condition contained in a license granted under this Act; or,
- (d) being a dealer in petroleum, refuses or neglects to show to any officer authorized under section 12 any place or any of the vessels in which petroleum in his possession is stored or contained, or to give him such assistance as he may require for examining the same, or to give him samples of the petroleum on payment of the value of the samples;

shall be punishable with imprisonment for a term which may extend to one month or with fine which may extend to five hundred rupees, or with both.

**16.** Whoever keeps, sells, or exposes for sale dangerous petroleum in vessels not labelled as prescribed by section 7 shall be punishable with fine which may extend to five hundred rupees.

Penalty for contravention of section 7.

**17.** In any case in which an offence under section 15, clause (a), clause (b), or clause (c), or section 16 has been committed, the convicting Magistrate may direct that—

Confiscation of petroleum.

(a) the petroleum in respect of which the offence has been committed, or,

(b) where the offender is importing or transporting, or is in possession of, any petroleum exceeding the quantity (if any) which he is permitted to import, transport, or possess, as the case may be, the whole of the petroleum which he is importing or transporting, or is in possession of,

shall, together with the tins or other vessels in which it is contained, be confiscated.

**18.** The criminal jurisdiction under this Act shall, in the Presidency-towns, be exercised by a Presidency Magistrate, and, elsewhere, by a Magistrate of the first class or (where specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class.

#### *Test apparatus.*

**19.** A model of the apparatus for testing petroleum under this Act shall be deposited in the office of the Chemical Examiner to Government, Calcutta, and be marked with the words, "Model test-apparatus."

Model-test apparatus.

**20.** (1) The Chemical Examiner shall, on payment of the prescribed fee (if any), compare with the said model test-apparatus, and verify every apparatus for testing petroleum which is submitted to him for the purpose.

Verification of test-apparatus

(2) If any apparatus for testing petroleum, when compared and verified as provided by sub-section (1), is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number, and with the date of the verification, and shall further give a certificate in writing under his hand, in the prescribed form, to the effect that, on the date aforesaid, the apparatus was compared and verified by him and found to be correct or correct subject to certain specified corrections to be applied to the results of the tests,

(3) A certificate granted under this section shall, until the contrary is proved, be proof of the matters stated therein.

(4) The Chemical Examiner shall keep a register, in the prescribed form, of all certificates granted under this section.

(5) Subject to the payment of the prescribed fees (if any), the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it.

*Miscellaneous.*

**21.** The Local Government may, by notification in the local official Gazette, exempt from the operation of all or any of the provisions of this Act, or of all or any of the rules made under this Act, any petroleum which has its flashing point at or above one hundred and twenty degrees of Fahrenheit's thermometer, and is imported as ordinary cargo and in quantity not exceeding that specified in the notification.

**22.** (1) The Governor-General in Council may, by notification in the *Gazette of India*, apply the whole or any portion of this Act to any substance, other than petroleum, and may, by the notification, fix, in substitution for the quantities of petroleum fixed by sections 5, 6, and 11, the quantities of the substance to which those sections shall apply.

(2) When the whole or any portion of this Act has been applied as aforesaid to any substance other than petroleum, the provisions so applied shall be construed with all necessary modifications, and shall have effect as if such other substance had been included in the definition of petroleum.

**23.** The Governor-General in Council may, by notification in the *Gazette of India*, and in the local official Gazette, limit, in any manner he deems fit, the operation of any enactment for the time being in force relating to local authorities in any local area, or to any particular local authority, and the exercise of any power conferred by any such enactment, in so far as the enactment relates to the possession or transport of petroleum.

**24.** (1) Every power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication in such manner as the Governor-General in Council may, by notification in the *Gazette of India*, direct.

(2) All rules made by the Governor General in Council or by the Local Government under this Act shall be published in the *Gazette of India* or the local official Gazette, as the case may be, and on such publication shall have effect as if enacted by this Act.

**25.** [Repealed by Act X of 1914].

## THE FIRST SCHEDULE.

## TESTING.

(See section 3.)

1—*Nature of the Test-apparatus.*

The apparatus consists of the following parts :

- (1) the oil-cup ;
- (2) the cover, with slide, test-lamp, and clockwork arrangement for opening and closing the holes in the cover and for dipping the test-flame ;
- (3) the water-bath or heating vessel ;
- (4) the tripod stand with jacket and spirit-lamp for heating the water-bath ,
- (5) the thermometer for indicating the temperature of the oil in the oil-cup ;
- (6) the thermometer for indicating the temperature of the water in the water-bath ;
- (7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup ;
- (8) the dropping bottle or *pipette* for replenishing the test-lamp ; and
- (9) a barometer standardised at the Meteorological Office of the Province, or at any other place appointed by the Local Government.

The oil cup is a cylindrical flat-bottomed vessel made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

The cup is provided with a close fitting overlapping cover, which carries the thermometer, the test-lamp and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle, and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air-chamber intervenes between the two ; consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow pipe, and two handles.

The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket,

The clockwork arrangement, by which, during the operation of testing, the slide is withdrawn, and the test flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

*II—Directions for drawing the Sample and preparing it for testing.*

1. *Drawing the sample.*—In all cases the testing officer or some person duly authorized by him shall personally superintend the drawing of the sample from an original unopened tin or other vessel.

An opening sufficiently large to admit of the oil being rapidly poured or cyphoned from the tin or other vessel shall be made.

Two bottles, each of the capacity of about forty fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home, cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water artificially cooled until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

*III—Directions for preparing and using the Test-apparatus.*

1.—*Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 130° Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer which is provided for testing the temperature of the water gives the proper indication. On the water is heated by means of the spirit-lamp (which is attached to the stand of the apparatus) until the required temperature is indicated.

2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the dropping bottle or pipette provided for that purpose. This can be safely done without interrupting the test.

3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer if inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on the cup and pressed down so that its edge rests on the rim of the cup.

4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame

being compared with that of bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and, when the temperature has reached 56° Fahrenheit, the clockwork is set in motion by pressing the trigger.

If no flash takes place, the clockwork is at once rewound, and the trigger pressed at 57° Fahrenheit, and so on, at every degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

If the flash takes place at any temperature below 77° Fahrenheit, the temperature at which it occurs is to be recorded. Two fresh portions of the sample are then to be successively tested in a similar manner, and the results recorded. If no greater difference than 2° Fahrenheit exists between any two of the three recorded results, and if in no instance the flash has taken place, within eight degrees of the temperature at which the testing is commenced, each result is to be corrected for atmospheric pressure as hereafter described, and the average of the three corrected results is the flashing point of the sample. In the event of there being a greater difference than 2° Fahrenheit between any two of the results, while in no instance has the flash taken place within eight degrees of the temperature at which the testing was commenced, the series of tests is to be rejected, and a fresh series of three similarly obtained, and so on, until a sufficiently concordant series is furnished, when the results are to be corrected, and the average taken in the manner already described.

If, however, a flash has occurred at or below 64° when the test is applied, in the manner above described the next testing shall be commenced ten degrees lower than the temperature at which the flash had been previously obtained (that is to say, at 54° or thereunder), and this procedure shall be continued until the results of three consecutive tests do not show a greater difference than 2° and until a flash has not occurred in any of the three tests within eight degrees of the temperature at which the testing is commenced. Provided always that, if, at the commencement of the series of tests a flash has occurred on the first application of the test-flame at 56°, and if a flash has also occurred on the first application of the flame in each of three successive tests in which, thereupon, the test-flame is first applied at 48° as above directed, the testing officer shall certify that the petroleum has a flashing point below 47° and the sample shall be reported dangerous.

If a temperature of 76° Fahrenheit has been reached without a flash occurring, the application of the test flame is to be continued at every degree rise of temperature until a temperature of 95° Fahrenheit has been reached. If no flash has occurred up to this point, and if the petroleum is declared to be imported subject to the provisions of the Act, the tests shall not be continued, and the testing officer shall certify that the petroleum has a flashing point over 95° and is not dangerous. But, if the petroleum is oil ordinarily used for lubricating purposes, and is declared to have its flashing point at or above 200°, or is oil to which a notification of the Local Government exempting it from the operation of the Act will be applicable in the event of the flashing point being found to be at or above 120°, the test shall be continued as follows: The oil cup is to be removed from the water-bath, and the temperature of the water in the water-bath is to be reduced to 93°, Fahrenheit by pouring cold water into the funnel (the hot water escaping by the overflow-pipe). The air-chamber is then to be filled to a depth of 1½ inches with water at a temperature of about 95° Fahrenheit, the oil cup is to be replaced in the water-bath and the spirit-lamp attached to the water-bath is to be lighted and placed underneath. The test-flame is then to be again applied, from 95° Fahrenheit, at every degree rise of temperature as indicated by the thermometer in the oil-cup until a flash takes place or until a temperature of 200° Fahrenheit or



120° Fahrenheit, as the case may be, has been reached. If, during this operation, the test-flame appears to diminish in size, the lamp is to be replenished in the manner prescribed at (2) without interrupting the test.

If a flash occurs at any temperature between 76° and 200° Fahrenheit, the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

In repeating a test a fresh sample of oil must always be used, the tested sample being thrown away and the cup must be wiped dry from any adhering oil, and cooled, as already described, before receiving the fresh sample.

5. *Correction for atmospheric Pressure*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of 1.6° Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. The height of the barometer must therefore be determined at the time of making the test for the flashing point. The true height of the barometer for the purpose of the test shall be considered to be the height of the column of mercury measured at 32° Fahrenheit, which is supported by the air pressure at the time of the experiment; that is, the actual height of the barometer at the time of observation duly corrected for any error of the instrument and for its temperature, if necessary. For the purpose of applying the correction to the flashing point of the oil obtained by the test, a table is appended to this schedule giving the flashing points of oils ranging from 65° to 80° Fahrenheit, under pressure ranging from 27 to 31 inches of mercury.

The table is used in the following manner:—

*Example.*—An oil has given a flashing point of 71°, the barometer being at 28.6 inches; take the nearest number to 71° in the vertical column headed 28.6. This number is 70.8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is 73°.

*IV—Directions for determining the flashing point of petroleum which is not fluid at ordinary temperatures.*

1. *Nature of the test-apparatus*—The instrument employed is the Abel-Pensky petroleum testing apparatus, fitted with an additional thermometer to indicate the temperature of the oil in close proximity to the walls of the cup. This thermometer has a cylindrical bulb,  $\frac{3}{4}$  inch in length and  $\frac{1}{16}$  inch in diameter. It is scaled from 45° to 105° Fahrenheit, ten degrees on the scale occupying  $\frac{3}{8}$  inch. The thermometer is held vertically in a socket attached to the cover of the oil-cup in such a position that the bulb is  $\frac{1}{10}$  inch from the side of the cup.

(The thermometer can be removed, and the orifice which is provided for it closed by means of an India-rubber plug if the apparatus is required for testing petroleum in the ordinary way.)

2. *Directions for preparing the sample for testing.*—About ten fluid ounces of oil are placed in a pint-flask, the mouth of which is then closed with an India-rubber stopper, and the sample is liquified by placing the flask in water-bath, the temperature of which is only raised sufficiently high to liquify the oil.

3. *Directions for preparing and using the test-apparatus.*—The water-bath and test-lamp are to be prepared in the manner prescribed in Part III. of this Schedule. The oil cup is to be filled with the liquified oil, and the cover (into

which both thermometers are to be previously inserted) placed on it, care being taken that the bulb of the additional thermometer is not brought into contact with the bracket-gauge fixed inside the cup. The oil-cup is then to be placed in a refrigerator, or plunged up to the projecting collar in water maintained at sufficiently low temperature, until both thermometers indicate the temperature at which the testing of petroleum is directed in Part III. of this Schedule to be commenced. The oil-cup is then to be removed, wiped dry placed in the water-bath, and the testing effected in the manner prescribed in Part III. of this Schedule, the temperature indicated by the additional (vertical) thermometer alone being noted, and the average of three determinations, duly corrected, for atmospheric pressure, being recorded as the flashing point of the sample, provided that no greater difference than 4° Fahrenheit exists between any two such results.

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Table for correction of Flashing Points indicated by the test for Variations in Barometric Pressure on either side of Thirty Inches.  
Barometer in Inches.

916

27	27.2	27.4	27.6	27.8	28	28.2	28.4	28.6	28.8	29	29.2	29.4	29.6	29.8	30	30.2	30.4	30.6	30.8	31
Flashing Point in Degrees Fahrenheit.																				
60.2	60.5	60.8	61.2	61.5	61.8	62.1	62.4	62.8	63.1	63.4	63.7	64	64.4	64.7	65	65.3	65.6	66	66.3	66.6
61.2	61.5	61.8	62.2	62.5	62.8	63.1	63.4	63.8	64.1	64.4	64.7	65	65.4	65.7	66	66.3	66.6	67	67.3	67.6
62.2	62.5	62.8	63.2	63.5	63.8	64.1	64.4	64.8	65.1	65.4	65.7	66	66.4	66.7	67	67.3	67.6	68	68.3	68.6
63.2	63.5	63.8	64.2	64.5	64.8	65.1	65.4	65.8	66.1	66.4	66.7	67	67.4	67.7	68	68.3	68.6	69	69.3	69.6
64.2	64.5	64.8	65.2	65.5	65.8	66.1	66.4	66.8	67.1	67.4	67.7	68	68.4	68.7	69	69.3	69.6	70	70.3	70.6
65.2	65.5	65.8	66.2	66.5	66.8	67.1	67.4	67.8	68.1	68.4	68.7	69	69.4	69.7	70	70.3	70.6	71	71.3	71.6
66.2	66.5	66.8	67.2	67.5	67.8	68.1	68.4	68.8	69.1	69.4	69.7	70	70.4	70.7	71	71.3	71.6	72	72.3	72.6
67.2	67.5	67.8	68.2	68.5	68.8	69.1	69.4	69.8	70.1	70.4	70.7	71	71.4	71.7	72	72.3	72.6	73	73.3	73.6
68.2	68.5	68.8	69.2	69.5	69.8	70.1	70.4	70.8	71.1	71.4	71.7	72	72.4	72.7	73	73.3	73.6	74	74.3	74.6
69.2	69.5	69.8	70.2	70.5	70.8	71.1	71.4	71.8	72.1	72.4	72.7	73	73.4	73.7	74	74.3	74.6	75	75.3	75.6
70.2	70.5	70.8	71.2	71.5	71.8	72.1	72.4	72.8	73.1	73.4	73.7	74	74.4	74.7	75	75.3	75.6	76	76.3	76.6
71.2	71.5	71.8	72.2	72.5	72.8	73.1	73.4	73.8	74.1	74.4	74.7	75	75.4	75.7	76	76.3	76.6	77	77.3	77.6
72.2	72.5	72.8	73.2	73.5	73.8	74.1	74.4	74.8	75.1	75.4	75.7	76	76.4	76.7	77	77.3	77.6	78	78.3	78.6
73.2	73.5	73.8	74.2	74.5	74.8	75.1	75.4	75.8	76.1	76.4	76.7	77	77.4	77.7	78	78.3	78.6	79	79.3	79.6
74.2	74.5	74.8	75.2	75.5	75.8	76.1	76.4	76.8	77.1	77.4	77.7	78	78.4	78.7	79	79.3	79.6	80	80.3	80.6
75.2	75.5	75.8	76.2	76.5	76.8	77.1	77.4	77.8	78.1	78.4	78.7	79	79.4	79.7	80	80.3	80.6	81	81.3	81.6

INDIAN PETROLEUM.

[1899 : Act VIII.

THE SECOND SCHEDULE.  
[Repeated by Act X of 1914.]

**ACT NO. IX OF 1899.****THE INDIAN ARBITRATION ACT, 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the Assent of the Governor-General on the 3rd March 1899.*

*An Act to amend the Law relating to Arbitration.*

Whereas it is expedient to amend the law relating to arbitration by agreement without the intervention of a Court of Justice; It is hereby enacted as follows:—

Short title, extent, and commencement      **1. (1)** This Act may be called the Indian Arbitration Act, 1899.

(2) It extends to the whole of British India; and

(3) It shall come into force on the first day of July 1899.

**2.** Subject to the provisions of section 23, this Act shall apply only in cases where, if the subject-matter submitted to arbitration were the subject of a suit, the suit could, whether with leave or otherwise, be instituted in a Presidency-town:

Application.      Provided that the Local Government,\* may, by notification in the local official Gazette, declare this Act applicable in any other local area as if it were a Presidency-town.

**3.** The last thirty-seven words of section 21 of the Specific Relief Act,† 1877, and sections 523 to 526 of the Code of Civil Procedure‡ shall not apply to any submission of arbitration to which the provisions of this Act for the time being apply:

Exclusion of certain enactments in certain cases where Act applies.      Provided that nothing in this Act shall affect any arbitration pending in a Presidency town at the commencement of this Act or in any local area at the date of the application thereto of this Act, as aforesaid, but shall apply to every arbitration commenced after the commencement of this Act or the date of the application thereof, as the case may be, under any agreement or order previously made: §

\* Certain words after this repealed by Act 38 of 1920 have been omitted.

† Act I of 1877.

‡ Act XIV. of 1882.

§ Certain words after this repealed by Act VII. of 1913 have been omitted.

## Definitions.

4. In this Act, unless there in anything repugnant in the subject or context,—

- (a) "the Court" means, in the Presidency-towns, the High Court, and, elsewhere, the Court of the District Judge; and
- (b) "submission" means a written agreement to submit present or future differences to arbitration, whether an arbitrator is named therein or not.\*

Submission to be irrevocable except by leave of Court.

5. A submission, unless a different intention is expressed therein, shall be irrevocable, except by leave of the Court.

6. A submission, Provisions implied in submissions.

unless a different intention is expressed therein, shall be deemed to include the provisions set forth in the first schedule, in so far as they are applicable to the reference

under submission.

7. The parties to Reference to arbitrator to be appointed by third person.

a submission may agree that the reference shall be to an arbitrator or arbitrators to be appointed by a person designated therein.

Such person may be designated either by name or as the holder for the time being of any office or appointment.

*Illustration.*

The parties to a submission may agree that any dispute arising between them in respect of the subject-matter of the submission shall be referred to an arbitrator to be appointed by the Bengal Chamber of Commerce, or, as the case may be, to an arbitrator to be appointed by the President for the time being of the Bengal Chamber of Commerce.

Power for the Court in certain cases to appoint an arbitrator, umpire, or third arbitrator.

8. (1) In any of the following cases :—

- (a) where a submission provides that the reference shall be to a single arbitrator, and all the parties do not, after differences have arisen, concur in the appointment of an arbitrator;
- (b) if an appointed arbitrator neglects or refuses to act, or is incapable of acting, or dies, or is removed, and the submission does not show that it was intended that the vacancy should not be supplied, and the parties do not supply the vacancy;
- (c) Where the parties or two arbitrators are at liberty to appoint an umpire or third arbitrator, and do not appoint him;

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\* Vide U. P. Act I. of 1912.

- (d) where an appointed umpire or third arbitrator refuses to act, or is incapable of acting, or dies, or is removed, and the submission does not show that it was intended that the vacancy should not be supplied, and the parties or arbitrators do not supply the vacancy;

any party may serve the other parties or the arbitrators, as the case may be, with a written notice to concur in appointing an arbitrator, umpire, or third arbitrator.

(2) If the appointment is not made within seven clear days after the service of the notice, the Court may, on application by the party who gave the notice, and after giving the other party an opportunity of being heard, appoint an arbitrator, umpire, or third arbitrator, who shall have the like power to act in the reference, and make an award, as if he had been appointed by consent of all parties.

9. Where a submission provides that the reference shall be to two arbitrators, one to be appointed by each party, then, unless a different intention is expressed therein,—

- (a) if either of the appointed arbitrators refuses to act, or is incapable of acting, or dies, or is removed, the party who appointed him may appoint a new arbitrator in his place;
- (b) if, on such a reference, one party fails to appoint an arbitrator, either originally, or by way of substitution as aforesaid, for seven clear days after the other party, having appointed his arbitrator, has served the party making default with a written notice to make the appointment, the party who has appointed an arbitrator may appoint that arbitrator to act as sole arbitrator in the reference, and his award shall be binding on both parties as if he had been appointed by consent.

Provided that the Court may set aside any appointment made in pursuance of clause (b) of this section.

10. The arbitrators or umpire acting under a submission shall, unless a different intention is expressed therein,—

Powers of arbitrator.

- (a) have power to administer oaths to the parties and witnesses appearing ;
- (b) have power to state a special case for the opinion of the Court on any question of law involved ; and
- (c) have power to correct in an award any clerical mistake or error arising from any accidental slip or omission.

**11.** (1) When the arbitrators or umpire have made their award, they shall sign it, and shall give notice to the parties of the making and signing thereof, and of the amount of the fees and charges payable to the arbitrators or umpire in respect of the arbitration and award.

(2) The arbitrators or umpire shall, at the request of any party to the submission or any person claiming under him, and upon payment of the fees and charges due in respect of the arbitration and award, and of the costs and charges of filing the award, cause the award, or a signed copy of it, to be filed in the Court; and notice of the filing shall be given to the parties by the arbitrators or umpire.

(3) Where the arbitrators or umpire state a special case under section 10, clause (b), the Court shall deliver its opinion thereon; and such opinion shall be added to, and shall form part of, the award.

**12** The time for making an award may, from time to time, be enlarged by order of the Court, whether the time for making the award has expired or not.

**13.** (1) The Court may, from time to time, remit the award to the reconsideration of the arbitrators or umpire.

(2) Where an award is remitted under sub-section (1), the arbitrators or umpire shall, unless the Court otherwise directs, make a fresh award within three months after the date of the order remitting the award.

**14.** Where an arbitrator or umpire has misconducted himself, or an arbitration or award has been improperly procured, the Court may set aside the award.

**15** (1) An award on a submission, on being filed in the Court in accordance with the foregoing provisions, shall (unless the Court remits it to the reconsideration of the arbitrators or umpire, or sets it aside) be enforceable as if it were a decree of the Court.

(2) An award may be conditional or in the alternative.

#### *Illustration*

A dispute concerning the ownership of a diamond ring is referred to arbitration. The award may direct that the party in possession shall pay the other party Rs. 1,000, the said sum to be reduced to Rs. 5 if the ring is returned within fourteen days.

Power to remove arbitrator or umpire.

16. Where an arbitrator or umpire has misconducted himself, the Court may remove him.

17. Any order made by the Court under this Act may be made on such terms as to costs or otherwise as the Court thinks fit.

Cost.

18. The forms set forth in the second schedule, or forms similar thereto, with such variations as the circumstances of each case require, may be used for the respective purposes there mentioned, and, if used, shall not be called in question.

Forms.

19. Where any party to a submission to which this Act applies, or any person claiming under him, commences any legal proceedings against any other party to the submission or any person claiming under him, in respect of any matter agreed to be referred, any party to such legal proceedings may, at any time after appearance and before filing a written statement, or taking any other steps in the proceedings, apply to the Court to stay the proceedings; and the Court, if satisfied that there is no sufficient reason why the matter should not be referred in accordance with the submission, and that the applicant was, at the time when the proceedings were commenced, and still remains, ready and willing to do all things necessary to the proper conduct of the arbitration, may make an order staying the proceedings.

Power to stay proceedings where there is a submission.

Power for High Court to make rules.

20. The High Court may make rules consistent with this Act as to—

- (a) the filing of awards and all proceedings consequent thereon or incidental thereto ;
- (b) the filing and hearing of special cases and all proceedings consequent thereon or incidental thereto ;
- (c) the transfer to Presidency Courts of small Causes for execution of awards filed, where the sum awarded does not exceed two thousand rupees ;
- (d) the staying of any suit or proceeding in contravention of a submission to arbitration ; and,
- (e) generally, all proceedings in Court under this Act.

21. In section 21 of the Specific Relief Act, 1877,\* after the words, "Code of Civil Procedure," the words and figures, "and the Indian Arbitration Act, 1899, shall be inserted ; and for the words, "a controversy," the words, "present or future differences," shall be substituted.

Amendment of section 21, Act I., 1877.

\* Act I of 1877,



Crown to be bound. **22.** The provisions of this Act shall be binding on the Crown.

**23.\*** (1) This Act shall apply within the local limits of the ordinary civil jurisdiction of the "High Court of Judicature at Rangoon"† in cases where and if the subject matter submitted to arbitration were the subject of a suit, the suit could, whether with leave or otherwise, be instituted within those local limits.

"(2) For the purposes of this Act, the local limits aforesaid shall be deemed to be a presidency-town."

## THE FIRST SCHEDULE.

(See section 6.)

### PROVISIONS TO BE IMPLIED IN SUBMISSIONS.

I. If no other mode of reference is provided, the reference shall be to a single arbitrator.

II. If the reference is to two arbitrators, the two arbitrators may appoint an umpire at any time within the period during which they have power to make an award.

III. The arbitrators shall make their award in writing within three months after entering on the reference, or after having been called on to act by notice in writing from any party to the submission, or on or before any later day to which the arbitrators, by any writing signed by them, may, from time to time, enlarge the time for making the award.

IV. If the arbitrators have allowed their time or extended time to expire without making an award, or have directed to any party to the submission, or to the umpire, a notice in writing stating that they cannot agree, the umpire may forthwith enter on the reference in lieu of the arbitrators.

V. The umpire shall make his award within one month after the original or extended time appointed for making the award of the arbitrators has expired, or on or before any later day to which the umpire, by any writing signed by him, may, from time to time, enlarge the time for making his award.

VI. The parties to the reference, and all persons claiming through them respectively, shall, subject to the provisions of any law for the time being in force, submit to be examined by the arbitrators or umpire on oath or affirmation in relation to the matters in dispute, and shall, subject as aforesaid, produce before the arbitrators or umpire all books, deeds, papers, accounts, writings, and documents within their possession or power respectively which may be required or called for, and do all other things which, during the proceedings on the reference, the arbitrators or umpire may require.

VII. The witnesses on the reference shall, if the arbitrators or umpire think fit, be examined on oath.

VIII. The award to be made by the arbitrators or umpire shall be final and binding on the parties and the persons claiming under them respectively.

\* Section 23 has been substituted by Act 6 of 1900 S. 47.

† The words within the quotations has been substituted by Act 11 of 1923.

IX. The costs of the reference and award shall be in the discretion of the arbitrators or umpire, who may direct to and by whom, and in what manner, those costs or any part thereof shall be paid, and may tax or settle the amount of costs to be so paid or any part thereof, and may award costs to be paid as between solicitor and client.

## THE SECOND SCHEDULE.

(See section 18.)

FROM L.

### *Submission to Single Arbitrator.*

In the matter of the Indian Arbitration Act, 1899 —

Whereas differences have arisen and are still subsisting between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_ concerning \_\_\_\_\_ ;

Now we, the said A. B. and C D, do hereby agree to refer the said matters in difference to the award of X Y.

(Signed) A. B.

C. D.

Dated the 189

## FORM 11.

### *Submission of Particular Dispute to Single Arbitrator.*

**In the matter of the Indian Arbitration Act, 1899 .—**

Whereas differences have arisen and are still subsisting between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_ concerning \_\_\_\_\_

Now we, the said A. B. and C. D., do hereby agree to refer the said matters in difference to the award of X. Y.

(Signed) A. B.

C, D,

*Dated the* \_\_\_\_\_, 189 .

FORM III.

*Appointment of Single Arbitrator under Agreement to refer future Differences to Arbitration.*

In the matter of the Indian Arbitration Act, 1899 —

Whereas, by an agreement in writing, dated the \_\_\_\_\_ day of \_\_\_\_\_, 18\_\_\_\_, and made between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_, it is provided that differences arising between the parties hereto shall be referred to an arbitrator as therein mentioned;

And whereas differences within the meaning of the said provision have arisen and are still subsisting between the said parties concerning.

Now we, the said parties, A. B. and C. D., do hereby refer the said matters in difference to the award of X. Y.

(Signed) A. B.

C. D.

Dated the 189

## FORM IV.

*Enlargement of Time by Arbitrator by Endorsement on Submission.*

In the matter of the Indian Arbitration Act, 1899, and an arbitration between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_ :—

I hereby enlarge the time of making my award in respect of the matters in difference referred to me by the within (or above) submission until the day of \_\_\_\_\_ 189

(Signed) X. Y.,  
Arbitrator.

Dated the \_\_\_\_\_ 189

## FORM V.

*Special Cases*

In the matter of the Indian Arbitration Act, 1899, and an arbitration between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_ :—

The following special case is, pursuant to the provisions of section 10, clause (b), of the said Act, stated for the opinion of the

(Here state the facts concisely in numbered paragraphs.)

The questions of law for the opinion of the said Court are:

First, whether \_\_\_\_\_

Secondly whether \_\_\_\_\_

Dated the \_\_\_\_\_ 189

(Signed) X. Y.,  
Arbitrator

## FORM VI.

*Award.*

In the matter of the Indian Arbitration Act, 1899, and an arbitration between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_ :—

Whereas, in pursuance of an agreement in writing dated the \_\_\_\_\_ day of \_\_\_\_\_, 189 , and made between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_, the said A. B. and C. D. have referred to me, X. Y., the matters in difference between them concerning \_\_\_\_\_ or as the case may be,

Now I, the said X. Y., having duly considered the matter submitted to me, do hereby make my award as follows:—

I award—

(1) that \_\_\_\_\_

(2) that \_\_\_\_\_

Dated the \_\_\_\_\_ 189

(Signed) X. Y.,  
Arbitrator

Here specify the Court.

**ACT NO. V. OF 1899.****The Carriers Act, 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the Assent of the Governor-General on the 3rd March 1899.**An Act to amend the Law relating to Carriers.*

WHEREAS it is expedient to amend the law relating to carriers;  
It is hereby enacted as follows :—

Short title and com-  
mencement. **1.** (1) This Act may be called the Carriers Act, 1899 ; and

(2) It shall come into force on the first day of May 1899.

Addition of new section  
after section 9, Act III, 1865.  
**2** After section 9 of the Carriages Act, 1865,\* the following section shall be added namely :—

“ 10. No suit shall be instituted against a common carrier for the loss of, or injury to, goods entrusted to him for carriage, unless notice in writing of the loss or injury has been given to him before the institution of the suit and within six months of the time when the loss or injury first came to the knowledge of the plaintiff.”

**3.** (Repealed by Act 9 of 1908).

Act III, of 1865.

**ACT NO. XI OF 1899.****The Court-fees Amendment Act, 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the Assent of the Governor-General on the 10th March  
1899.**An Act to further amend the Court-fees Act, 1870.*

WHEREAS it is expedient to further amend the Court-fees Act, 1870 ; \* It is hereby enacted as follows :—

Short title and com-  
mencement,      1. (1) This Act may be called the  
Court fees Amendment Act, 1899 ;†

(2) It shall come into force at once.

Addition of four new  
section after section  
19G, Act VII, 1870.      2. After section 19G of the Court-fees  
Act, 1870,\* the following sections shall be  
added, namely :—

Vide Vol. I p. p. 923-925.

Addition of schedule  
to Act VII., 1870.      3. 'To the' Court-fees Act 1870,\*  
the following schedule shall be added,  
namely :—

**SCHEDULE III.**

[Vide vol I p. 970-971].

**4.** [Repealed by Act X of 1914].

Act VII. of 1870.

Certain word after this repealed by Act X of 1914 has been omitted.

Act VII. of 1876.

**ACT NO. XII. OF 1899.****THE CURRENCY NOTES FORGERY ACT, 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL

*Received the Assent of the Governor-General on the  
10th March 1899.**An Act to amend the Law relating to the Forgery of Currency-  
notes and Bank-notes.*

WHEREAS it is expedient to amend the Law relating to the forgery of currency-notes and bank-notes; It is hereby enacted as follows :—

Short title and com-  
mencement.

1. (1) This Act may be called the  
Currency Notes Forgery Act, 1899,

(2) It shall come into force at once.

Addition of new sec-  
tions after section 489,  
Act XLV., 1860,

2. After section 489 of the Indian  
Penal Code,† the following sections shall  
be added, namely :—

[Vide vol I p. 519.]

3. In the Code of Criminal Procedure, 1898,‡ Schedule II.  
Addition to Schedule after the entries relating to section 489 of  
II, Act V, 1898. the Indian Penal Code,§ the following shall  
be added, namely :—

*"Of Currency-notes and Bank-notes.*

489A.	Counterfeiting cur- rency-notes or bank notes.	May arrest without warrant	War- rant	Not bailable	Not com- pound able.	Transportation for life, or imprison- ment of either description for 10 years, and fine.	Court of Ses- sion.
489B.	Using as genuine forged or coun- terfeit currency- notes or bank- notes.	Ditto	Ditto	Ditto	Ditto	Ditto	Ditto.
489C.	Possession of forg- ed or counterfeit currency-notes or bank-notes.	Ditto	Ditto	Bailable	Ditto	Imprisonment of either descrip- tion for 7 years, or fine, or both.	Ditto.
489D.	Making or possess- ing instruments or materials for forging or coun- terfeiting curren- cy-notes or bank- notes.	Ditto	Ditto	Not bailable	Ditto	Transportation for life, or imprison- ment of either description for 10 years, and fine.	Ditto.

\* Certain word after this repealed by Act 10 of 1914 has been omitted.

† Act XLV. of 1860.

‡ Act V. of 1898.

§ Act XLV. of 1860.

**ACT NO. XIII. OF 1899.****THE GLANDERS AND FARCY ACT\* 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the  
20th March 1899.**An Act to consolidate and amend the Law relating to  
Glanders and Farcy.*

WHEREAS It is expedient to consolidate and amend the Law relating to glanders and farcy ; It is hereby enacted as follows :—

Short title, extent, and commencement. 1. (1) This Act may be called the Glanders and Farcy Act, 1899.

(2) It extends to the whole of British India

(3) It shall come into force at once.

2. (1) In this Act, unless there is anything repugnant in the subject or context, "diseased" means affected with glanders or farcy or any other dangerous epidemic disease among horses which the "Local Government"† may, by notification in the "Local official Gazette,"‡ specify in this behalf.

(2) The provisions of this Act relating to horses shall apply also to "camels" asses and mules.

3. (1) The Local Government may by notification in the local official Gazette, apply this Act or any portion of this Act to any local area, to be specified in such notification, within the province.  
Application of Act to local areas by local Government.

(2) In any such notification the Local Government may further direct that the Act or any portion so applied shall apply in respect of—

(a) all or any of the diseases mentioned or specified in a notification under section 2, sub-section (1).

(b) all animals or any class animals mentioned in section 2, subsection (2).

\* Certain used after this repealed by Act X of 1914 has been omitted.

† The words within quotations have been substituted by Act 38 of 1910.

‡ Section 3 has been substituted by Act 9 of 1920.

4. (1) When this Act has been so applied to a local area, the Local Government to Local Government may, by notification in the local official Gazette, appoint such persons as it thinks fit to be Inspectors under this Act, and to exercise and perform, within the whole of the local area or such portions thereof as it may prescribe, the powers conferred and the duties imposed by this Act on such officers.

(2) Every persons so appointed shall be deemed to be a public servant within the meaning of the Indian Penal Code.

5. Within the local limits for which he is so appointed, any Power of entry and such Inspector as aforesaid may, subject to search. such rules as the Local Government may, make in this behalf, enter and search any field, building or other place for the purpose of ascertaining whether there is therein any horse which is diseased.

6. Within such limits as aforesaid, the Inspector may seize any horse which, he has reason to believe to be diseased.

7. (1) On any such seizure as aforesaid, the Inspector shall Horse to be examined cause the horse seized to be examined as by Veterinary Practitioner soon as possible by such Veterinary Practitioner as the Local Government may appoint in this behalf :

Provided that, when the Inspector is also a Veterinary Practitioner so appointed, he may make the examination himself.

(2) For the purposes of the examination, the Veterinary Practitioner may submit the horse to any test or tests which the Local Government may prescribe.

8. (1) If the Veterinary Practitioner certifies in writing that the horse is diseased, the Inspector shall cause the same to be immediately destroyed :  
Horse to be destroyed if found diseased otherwise restored.

Provided that, in the case of any disease other than glanders or farcy, horses certified to be diseased as aforesaid may, subject to any rules which the Local Government may make in this behalf, be either destroyed or otherwise treated or dealt with as the Veterinary Practitioner may deem necessary.

(2) If, after completing the examination, the Veterinary Practitioner does not certify that the horse is diseased, the Inspector shall at once deliver the same to the person entitled to the possession thereof.

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\* Act XLV. of 1860.



**9. (1)** When any diseased horse has been in any building, shed or other enclosed place, or in any open place where it has been lines, the Inspector may issue a notice to be disinfected, etc. the owner of the building, shed, place, or lines, or to the person in charge thereof, directing him to have the same disinfected, and the internal fittings thereof, or such other things found therein or near thereto as the Local Government may by rule prescribe, destroyed.

(2) On the failure or neglect of such owner or other person as aforesaid to comply with the notice within a reasonable time, the Inspector shall cause the building, shed, place, or lines to be disinfected, and the fittings or other things to be destroyed, and the expense (if any) thereby incurred may be recovered from the owner or other person as if it were a fine.

**10.** The owner or any person in charge of a diseased horse shall give immediate information of the horse being diseased to the Inspector or to such authority as the Local Government may appoint in this behalf.

**11.** No person in charge of any horse which has been in the same field, building, or place as, or in contact with, a diseased horse, shall remove such horse except in good faith for the purpose of preventing infection, or under a license to be granted by the Inspector, and subject to the conditions of the license

**12. (1)** Whoever, being an Inspector appointed under this Act, vexatiously and unnecessarily enters or searches any field, building, or other place, or seizes or detains any horse on the pretence that it is diseased, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(2) No prosecution under this section shall be instituted after the expiry of three months from the date on which the offence has been committed.

**13.** Whoever refuses or neglects to comply with any notice issued by the Inspector under section 9, or removes any horse in contravention of section 11, shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both,

**14. (1)** The Local Government may make rules to carry out the purposes and objects of this Act.  
Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules as aforesaid may—

(a) regulate entries, searches, and seizures by Inspectors under this Act ;

(b) regulate the use of tests and the isolation of horses subjected thereto, and provide for recovering the expense of detaining, isolating, and testing horses, from the owners or persons in charge thereof as if it were a fine ;

(c) regulate the destruction or treatment, as the case may be, of horses certified under section 8 to be diseased, and the disposal of the carcases of diseased horses ;

(d) regulate the disinfecting of buildings and places in which diseased horses have been, and prescribe what things found therein or near thereto shall be destroyed ; and

(e) regulate the grant of licenses under section 11 and the conditions on which those licenses shall be granted.

(3) All rules under this section shall be published in the local official Gazette, and, on such publication, shall have effect as if enacted by this Act.

(4) In making any rule under this section, the Local Government may direct that a breach of it shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both.

**15.** Any Veterinary Practitioner may be appointed by the Local Government to be both Inspector and Veterinary Practitioner for all or any of the purposes of this Act or of any rule thereunder.  
Appointment of some person to be both Inspector and Veterinary Practitioner.

**16.** No suit, prosecution, or other legal proceeding, shall lie against any person for anything which is, in good faith, done or intended to be done under this Act.  
Protection to persons acting under Act.

**17.** (*Repealed by Act X, of 1914.*)

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## THE SCHEDULE.

[*Repealed by Act X of 1914.*]

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**ACT NO. XIV. 1899.****The Indian Tariff (Amendment) Act 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 20th  
March 1899.**An Act to further amend the Indian Tariff Act, 1894.*

WHEREAS it is expedient to further amend the Indian Tariff Act, 1894;\* It is hereby enacted as follows:—

Short title and com-  
mencement.

1. (1) This Act may be called the Indian Tariff (Amendment) Act 1899;†

(2) It shall come into force at once.

Addition of new section  
8A after section 8, Act  
VIII., 1894.

2 After section 8 of the Indian Tariff Act, 1894,\* the following section shall be added, namely:—

[Vide Vol III, p. 611 Supra.]

3. This Act shall not apply to any imported article the bill of lading for which was signed and given before the commencement of this Act.

Act not to apply in certain cases.

\* Act VIII of 1894.

† Certain word after this repealed by Act and of 1914 has been omitted.

**ACT NO. XVI. 1899.****The Northern India Canal and Drainage Amendment) Act 1899**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 14th  
July 1899.**An Act further to amend the Northern India Canal and  
Drainage Act, 1873.\**

WHEREAS it is expedient further to amend the Northern India Canal and Drainage Act, 1873,\* It is hereby enacted as follows :—

Short title and com-  
mencement. 1. (1) This Act may be called the Northern India Canal and Drainage (Amendment) Act, 1899;†

(2) It shall come into force at once.

Addition to section 36,  
Act VIII., 1873. 2. To section 36 of the Northern India Canal and Drainage Act, 1873,† the following paragraph shall be added, namely :—

“The rules hereinbefore referred to may prescribe and determine what persons or classes of persons are to be deemed to be occupiers for the purposes of this section, and may also determine the several liabilities, in respect of the payment of the occupier's rate, of tenants and of persons to whom tenants may have sublet their lands, or of proprietors and of persons to whom proprietors may have let the lands held by them in cultivating occupancy.”

Amendment of section  
47, Act VIII., 1873 3. In section 47 of the said Northern India Canal and Drainage Act, 1873,\* for the words “or tenants,” the words “tenants or sub-tenants” shall be substituted.

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\* Act VIII. of 1873.

† Certain word after this repealed by Act XVII of 1914 has been omitted.

## ACT NO. XVIII. OF 1899.

**The Land Improvement Loans (Amendment) Act,  
1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 14th July 1899.  
An Act to amend the Land Improvement Loans Act, 1883.\**

WHEREAS it is expedient to amend the Land Improvement Loans Act, 1883,\* It is hereby enacted as follows :

Sort title and Com- mencement.	1. (1) This Act may be called the Land Improvement Loans (Amendment) Act, 1899 †
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(2) It shall come into force at once.

2. In section 6, sub section (1) of the Land Improvement Loans Act, 1883,\* for the words "from the date of the actual advance of the last instalment," the words, "from the date of the advance of the last instalment actually paid," shall be substituted, and shall be deemed to have been substituted, with effect from the commencement of the said Act.

\* Act XIX of 1883.

† Certain word after this repealed by Act X of 1914 has been omitted.

## ACT NO. XIX. OF 1899.

**The Currency Conversion (Army Act) 1899.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 28th July, 1899.**An Act to provide for the Conversion into British Indian Currency of sums expressed in British Currency in the Army\* Act.*

WHEREAS it is provided by section 163 of the Army Act\* that the Governor-General in Council may declare the amount of the local currency which is to be deemed, for the purposes of the said Act, to be equivalent of any sum of British currency mentioned therein ;

And whereas it is expedient, in exercise of the power so conferred, to provide for the conversion into British Indian currency of sums expressed in British currency in the said Act ;

It is hereby enacted as follows :—

**I, (1)** This Act may be called the Currency Conversion (Army)† Act, 1899.

Short title, extent, and Commencement.

(2) It extends to whole of British India ;‡

(3) It shall come into force at once.

**2§** For the purposes of the Army Act,\* “or of any similar Act for the time being in force” fifteen rupees of British Indian currency shall be deemed to be the equivalent of one pound of British currency, and any sum of British currency mentioned in the said Act, or any similar Act as aforesaid shall be deemed to be the equivalent of a sum of British Indian currency calculated at that rate of exchange.

Rate of exchange fixed for calculating the equivalent in British Indian currency of sums of British currency mentioned in the Army Act.

Duration of Act.

**3.** This Act shall continue in force until the thirty-first day of March 1900.

\* Stat. 44 & 45 Viet., c. 58.

† Certain word after this repealed by Act 7 of 1900 has been omitted.

‡ Certain word after this repealed by Act X of 1914 has been omitted.

§ Section 2 has been substituted by Act VII of 1900.

## ACT NO. XXIII. OF 1899.

### THE CHURCH OF SCOTLAND KIRK SESSIONS ACT, 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 27th  
September 1899.*

#### *An Act to provide for the Incorporation of Kirk Sessions of the Church of Scotland in British India.*

Whereas there are in British India Kirk Sessions of the Church of Scotland which have been duly constituted to be Church Courts for ecclesiastical purposes in pursuance of Acts of the General Assembly of the Church of Scotland ;

And whereas it is expedient that such Kirk Sessions, and any others which may hereafter be so constituted, should be incorporated with the powers hereinafter provided ;

It is hereby enacted as follows :—

Short title, extent, and commencement. 1. (1) This Act may be called the Church of Scotland Kirk Sessions Act, 1899 ;

(2) It extends to the whole of British India ;\*

(3) It shall come into force at once.

2. (1) Every Kirk Session which has been, or may hereafter be, duly constituted to be a Church Court to be bodies corporate for ecclesiastical purposes in pursuance of an Act of the General Assembly of the Church of Scotland, is hereby declared to be, and the same shall be, a body corporate having perpetual succession and a common seal.

(2) A notification by the Governor-General in Council in the *Gazette of India* that a Kirk Session has been duly constituted in pursuance of an Act of the General Assembly of the Church of Scotland shall be conclusive proof that it has been so constituted.

3. (1) Every Kirk Session constituted as aforesaid shall, as a Power to hold and body corporate have power to acquire and dispose of property. hold any property which has been, or may hereafter be, vested in it for the purposes of the Congregation

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Certain word after this repealed by Act X of 1914 has been omitted.

for which it has been, or may hereafter be, constituted, or of any trust which may have been, or may hereafter be, accepted by it, to transfer the same, to contract and to do all other things necessary for, or incidental to, the purposes of its constitution or of any such trust as aforesaid.

(2) The signature of the Moderator and Treasurer or Session-clerk for the time being of a Kirk Session constituted as aforesaid shall, if affixed on behalf and by order of the Kirk Session, be sufficient for all purposes for which the signature of the Kirk Session is required.

## ACT NO. XXIV. OF 1899.

### THE CENTRAL PROVINCES COURT OF WARDS ACT, 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the  
13th October 1899.*

*An Act to consolidate and amend the law relating to the Court  
of Wards in the Central Provinces.*

Whereas it is expedient to consolidate and amend the law relating to the Court of Wards in the Central Provinces ; It is hereby enacted as follows :—

#### PRELIMINARY.

Short title, extent, and  
commencement.

1. (1) This Act may be called  
"The Central Provinces Court of Wards  
Act 1899,

(2) It extends to the territories for the time being administered by the Local Government of the Central Provinces ; and

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) the expression "Government ward" means any person of whose property, or of whose person and property, the Court of Wards may, for the time being, have the superintendence under this Act :

(b) "land" includes the rights of a landholder in respect of the land of which he is the *mālguzār* or *zamindār*, or the *muāfidār*, *jugirdār* *ubāridār*, or other assignee of land-revenue, or in which he is interested : and



- (c) "landholder" means málguzář as defined in the Central Provinces Land-revenue Act, 1881,\* and the zamindár of any zamindari in a Scheduled District, and includes a muafidar, jagirdar, ubaridar, or other assignee of land-revenue, and any person not hereinbefore specified who is interested in land and belongs to a class of which the Local Government† has declared the members to be landholders for the purposes of this Act.

Commissioner to be Court of Wards. **3.** Subject to the provisions of section 9, the Commissioner shall be the Court of Wards for the limits of his division.

**4.** The Court of Wards may, with the previous sanction of the Local Government, assume the superintendence of the property of any landholder owing land within the local limits of its jurisdiction who is disqualified to manage his property.

**5.** (1) The following persons shall, for the purposes of section 4, be deemed to be disqualified to manage their own property, namely

- (a) minors ;
- (b) persons adjudged by a competent Civil Court to be of unsound mind and incapable of managing their affairs ; and.
- (c) persons declared by the Local Government to be incapable of managing their property owing to—
  - (i) any physical or mental defect or infirmity ;
  - (ii) their having been convicted of a non-bailable offence, and being unfitted by vice or bad character ; or
  - (iii) their being females,

(2) No suit shall be brought in any Civil Court in respect of any declaration made by the Local Government under sub-section (1) clause (c).

**6.** (1) Any landholder may apply to the Local Government to have his property placed under the superintendence of the Court of Wards, and the Local Government may on such application, if it thinks it expedient in the public interests, order the Court of Wards to assume the superintendence of the property.

\* Act XVIII. of 1881.

† Certain words after this repealed by Act 38 of 1920 have been omitted.

(2) An order made by the Local Government under sub-section (1) shall be sufficient to authorize the Court of Wards to assume the superintendence of the property referred to therein, and no suit shall be brought in any Civil Court in respect of any such order.

7. (1) Whenever the Court of Wards receives information that any landholder has died, and has reason to believe that the heir of the landholder is a person who is, or should be adjudged or declared to be, disqualified under section 5, the Court may—

Temporary provisions for custody of heirs and protection of property in certain cases.

- (a) take such steps and make such order for the temporary custody and protection of the property inherited as it thinks fit; and,
- (b) if the heir is a minor, direct that the person (if any) having the custody of the minor, shall produce him or cause him to be produced at such place and time and before such person as the Court may appoint, and make such order for the temporary custody and protection of the minor as it thinks fit :

Provided that, where the minor is a female, and belongs to a class the females of which do not usually appear in public, her production shall be required only in accordance with the manners and customs of the country.

(3) Whenever the Court of Wards proceeds under this section, it shall forthwith report its action for the information of the Local Government,

8. Where the Court of Wards assumes the superintendence of the property of a minor, or of a person who has been adjudged by a competent Civil Court to be of unsound mind and incapable of managing his affairs, it may, with the previous sanction of the Local Government, assume the superintendence of his person also,

Provided that nothing in this section shall authorize the Court of Wards to assume the superintendence of the person of a female who is married to a man of full age and is in his custody.

9. Where a landholder owns land within two or more divisions such one only of the Courts of Wards as the Local Government may determine in this behalf shall assume the superintendence of the property, or of the person and property, of the landholder,

Superintendence by Court of Wards where disqualified landholder owns land in more than one division.

**10.** (1) Whenever the Court of wards assumes the superintendence of the property of any person under this Act, the fact of such assumption, and the date on which it was sanctioned by the Local Government, shall be notified in the local official Gazette.

(2) On and with effect from the date of such sanction, the whole of the property, moveable and immoveable, of such person, whether the existence of any such property may be known to the said Court or not, shall be deemed to be under the superintendence of the Court of Wards.

(3) Any property which the Government ward may inherit subsequently to the date of such sanction shall also be deemed to be under the superintendence of the Court of Wards.

(4) The Court of Wards may, in its discretion, assume, or refrain from assuming, the superintendence of any property which the ward may acquire, otherwise than by inheritance, subsequently to the date of such notification.

**11.** No suit shall be brought in any Civil Court to contest the authority of the Court of Wards in respect of the property, or of the person and property, of any person under this Act, on the ground that such person was not, or is not a landholder or a minor.

**12.** (1) On the issue of a notification under section 10, the Court of Wards shall publish in the local official Gazette, and in such other manner as the Local Government may, by general or special order, direct, a notice in English, and also in the vernacular, calling upon all person having claims against the Government ward or his immoveable property to submit the same in writing to it within six months from the date of the publication of the notice aforesaid.

(2) Every such claim (other than a claim on the part of the Government) not submitted to the Court of Wards in compliance with the provisions of sub section (1) shall, save in the case provided for by section 16, sub-section (2) clause (3), be deemed for all purposes and on all occasions, whether during the continuance of the management or afterwards, to have been duly discharged :

Provided that, if the Court of Wards is satisfied that the claimant was unable to comply with the provisions of sub section (1) it may receive his claim at any time after the date of the expiry of the period aforesaid, but any claim so received shall,

notwithstanding any law, contract, decree or award to the contrary, cease to carry interest from the date of the expiry of the period aforesaid.

**13.** (1) Every claimant submitting his claim in compliance, Claimants to furnish with the provisions of section 12, sub-section (1) shall furnish, along with his written documents, statement of claim, full particulars thereof, and shall, at the same time, produce all documents (including entries in books of account) on which he relies to support his claim, together with a true copy of every such document.

(2) The Court of Wards shall, after marking, for the purpose of identification, every original document so produced, and verifying the correctness of the copy, retain the copy, and return the original to the claimant.

(3) If any document, which is in the possession or under the control of the claimant, is not produced by him as required by sub-section (1), the document shall not be admissible in evidence against the Government ward, whether during the continuance of the management or afterwards, in any suit brought by the claimant or by any person claiming under him.

**14.** If a Civil Court has directed any process of execution to issue against any immoveable property of a Government ward, or the rents thereof, or any crops standing thereon, the Court of Wards may, at any time within one year after the issue of a notification under section 10, apply to the Civil Court to stay proceedings in the matter of such process, and the Civil Court may, on such terms regarding interest or compensation for delay as may appear to it to be just and reasonable, stay such proceedings accordingly.

**15.** (1) On receipt of all claims submitted in compliance with the provisions of sections 12 and 13, the Court of Wards shall proceed to investigate such claims, and shall decide which of them are to be wholly or partly admitted, or wholly or partly rejected, as the case may be, and shall communicate its decision in writing to each claimant concerned.

(2) When the Court of Wards has admitted any claim under sub-section (1), it may make to the claimant a proposal in writing for the reduction of the claim, or of the rate of interest to be paid in future, or of both; and if such proposal, or any modification of it, is accepted by the claimant, and his acceptance is finally recorded and attested by the Court of Wards, or by any

Revenue-officer not being below the rank of an Assistant Commissioner whom the Local Government may, by general or special order, appoint in this behalf, it shall be conclusively binding upon the claimant :

Provided that, if when the superintendence of the property by the Court of Wards is relinquished or otherwise terminates, any portion of the claim reduced as aforesaid is still unsatisfied, the claimant shall be entitled to recover a sum bearing the same proportion to the original claim admitted under sub-section (1) as the unsatisfied portion bears to the reduced claim

(3) Subject to the provisions of sub-section (2), nothing in this section shall be construed to bar the institution of a suit in a Civil Court for the recovery of a claim against a Government ward or his property which has been submitted to and received by the Court of Wards :

Provided that no decision of the Court of Wards under this section shall be proved in any such suit as against the defendant.

**16.** (1) When all claims have been investigated under section 15, the Court or Wards shall submit to the Local Government a schedule of the debts and liabilities of the Government ward, and the Local Government may, when the estate appears to be involved beyond all hope of extrication or for any other sufficient reason, by an order published in the local official Gazette, direct that, on a date to be fixed by the order, the superintendence of the property and person of the ward shall be relinquished by the Court of Wards.

(2) On the date so fixed—

- (a) the superintendence shall terminate ;
- (b) the owner of the property under superintendence shall be restored to the possession thereof, subject to any contracts entered into by the Court of Wards for the preservation or benefit of such property ,
- (c) the claims referred to in section 12, sub-section (2), shall revive.

(3) In calculating the periods of limitation applicable to suits to recover and enforce debts and liabilities revived under this section, the time during which such superintendence has continued shall be excluded.

Appointment, etc., of  
managers by Court of  
Wards.

**17.** The Court of Wards may appoint a manager of the property of any Government ward under its superintendence.

**18.** (1) With the general or special sanction of the Local Government, the Court of Wards may, from time to time, delegate all or any of its powers to the Deputy Commissioner of any district in which any part of the property of a Government ward is situated, or to any other person whom it may appoint in this behalf, and may at any time, with the like sanction, revoke such delegation.

(2) Subject to any general or special orders of the Local Government, the Court of Wards may exercise all or any powers conferred on it by this Act through the Deputy Commissioner of any district in which any part of the property of a Government ward is situated, or through any other person whom it may appoint in this behalf, and, subject to the like orders, any such Deputy Commissioner may exercise all or any powers delegated to him under this Act through any Revenue officer subordinate to him.

**19.** (1) Every manager appointed by the Court of Wards shall—  
Liabilities, etc., of managers and other servants of Court of Wards.

- (a) give such security as the Court thinks fit duly to account for what he receives in respect of the rents and profits of the property under his management ;
- (b) be entitled to such allowance as the Court thinks fit for his care and pains in the execution of his duties ; and
- (c) be responsible for any loss occasioned to the property under his management by his wilful default or gross negligence.

(2) Every manager or other servant of the Court of Wards shall be deemed a "public servant" within the meaning of sections 161, 162, 163, 164, and 165 of the Indian Penal Code,\* and in the definition of "legal remuneration" contained in the said section 161, the word "Government" shall, for the purposes of this subsection, be deemed to include the Court of Wards.

Power for Court of Wards to appoint guardians of certain Government wards.

**20.** The Court of Wards may appoint guardians for the care of the persons of Government wards whose persons are, for the time being, under its superintendence.

General powers of Court of Wards.

**21.** Subject to the provisions of this Act and of any rules thereunder, the Court of Wards—

<sup>1</sup> Act XLV. of 1860.

(a) may, of itself or through the manner (if any) appointed by it under this Act, do all such things requisite for the proper care and management of any property, of which it assumes the superintendence under this Act, as the owner of the property, if it were not under the superintendence of the Court of Wards, might do for its care and management ; and

(b) may, of itself or through the guardian (if any) appointed by it under this Act, do, in respect of the person of any Government ward whose person is, for the time being, under its superintendence, all such things as may lawfully be done by a guardian.

**22.** The Court of Wards may pass such orders as it thinks fit  
Custody, education, in respect of the custody and residence of  
and residence of certain any Government ward whose person is, for  
Government wards. the time being, under its superintendence,  
and, when he is a minor, in respect of his education.

**23.** The Court of Wards may, from time to time, determine  
Allowance for Govern- what sums shall be allowed in respect of the  
ment ward and his expenses of any Government ward and of  
family. his family and dependants.

**24.** The Court of Wards, or the manager (if any) appointed  
Duties of Court of by it under this Act, shall manage the prop-  
Wards or manager. erty of every Government ward under its  
superintendence or under his manage-  
ment diligently and faithfully for the benefit of the Government  
ward, and shall in every respect act to the best of its or his judg-  
ment for the Government ward's interest as if the property were  
its or his own.

**25.** The Court of Wards may let the whole or any part of the  
Powers of Court of property of any Government ward under its  
Wards as to property of superintendence, and may, with the previ-  
Government wards ous sanction of the Local Government,  
mortgage, sell, or exchange the whole or any part of such prop-  
erty, and may do all such other acts as it may judge to be best  
for the benefit of the property and the advantage of the Govern-  
ment ward.

**26.** No. suit relating to the person or Property of any Govern-  
ment ward shall be brought in any Civil  
Notice of suit. Court until the expiration of two months  
after notice in writing, stating the name and place of abode of the  
intending plaintiff, the cause of action, and the relief claimed, has  
been delivered to, or left at the office of the Court of Wards ; and  
the plaint shall contain a statement that such notice has been so  
delivered or left :

Provided that notice under this section shall not be required in the case of any suit the period of limitation for which will expire within three months from the date of a notification issued under section 10, sub section (1).

**27.** In every suit brought by or against a Government ward, the manager of the ward's property, or, if there is no manager, the Court of Wards having the superintendence of the ward's property, shall be named as the next friend or guardian for the suit, as the case may be.

**28.** If, in any suit brought by or against a Government ward, any Civil Court decrees any costs against the Government ward's next friend or guardian for the suit, the Court of Wards shall cause the costs to be paid out of any property of the Government ward which may, for the time being, be in its hands.

**29.** Every process which may be issued out of any Civil or Revenue Court against any Government ward shall be served on the Government ward's next friend or guardian for the suit.

Authority of Court of Wards required in case of suits brought on behalf of Government wards

**30.** No suit shall be brought, and no appeal in any suit shall be preferred, on behalf of any Government ward unless it is authorized by an order in writing of the Court of Wards:

Provided as follows :

(1) a manager may authorize a plaint to be filed in order to prevent a suit from being barred by the law of limitation, but the suit shall not afterwards be proceeded with except under the sanction of the Court of Wards;

(2) a suit for arrears of rent may be brought on behalf of a Government ward, if authorized by an order of the manager of the property on which the rent is due.

**31.** (1) A Government ward shall be incompetent to transfer or create any charge on, or interest in, his property, or any part thereof (except such interest as may be created by a will made in accordance with section 32), or to enter into any contract which may involve him in pecuniary liability ; " nor shall his property

Disabilities of a Government ward.



be liable under section 68 of the Indian Contract Act, 1872,"\* and no suit shall be brought in any Civil Court whereby to charge any person upon any promise made after he has ceased to be a Government ward or pay any debt contracted "or discharge any liability arising under section 68 of the Indian Contract Act, 1872"\* during the period when he was a Government ward, or upon any ratification made after he has ceased to be a Government ward of any promise or contract made during the period aforesaid, whether there is or is not any new consideration for such promise or ratification. "Nothing in this section shall preclude the Court of wards from satisfying, in whole or in part, as it may deem fit, any claim under section 68 of the Indian Contract Act, 1872."\*

(2) Nothing in this section shall be deemed to affect the capacity of a Government ward to enter into a contract of marriage :

Provided that a Government ward shall not incur in connection with such a contract any pecuniary liability, except such as, having regard to the personal law to which he is subject, and to his rank and circumstances, the Court of Wards may, in writing, declare to be reasonable.

**32.** No adoption by a Government ward, and no written or verbal permission to adopt given by a Government ward, or will made by a Government ward, shall be valid without the consent of the Local Government, obtained either previously or subsequently to the adoption, or to the giving of the permission, or the making of the will, on application made to it through the Court of Wards.

**33.** Whenever, on the death of any Government ward, the succession to his property or any part thereof is disputed, the Court of Wards may, with the previous sanction of the Local Government, either direct that the property or the part thereof be made over to any person claiming the property, or retain the superintendence of the property until one of the claimants has established his claim to the same in a competent Civil Court, or institute a suit of interpleader against all the claimants.

**34. (1)** The Court of Wards may, with the sanction of the Local Government, at any time withdraw its superintendence from the person or property, or both, of a Government ward, and shall withdraw its superintendence as soon as,—

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\* The words within quotations have been added by Act I of 1915

- (a) in the case of a person disqualified under clause (a) of section 5, sub-section (1), he attains his majority ;
- (b) in the case of a person disqualified under clause (b) of the same, he ceases to be of unsound mind and incapable of managing his affairs ;
- (c) in the case of a person disqualified under sub-clause (1) of clause (c) of the same, his physical or mental defect or infirmity is removed or ceases :

Provided as follows :

- (i) whenever a Government ward dies or ceases to be disqualified, and his property is still encumbered with debts and liabilities, the Court of Wards may, with the previous sanction of the Local Government, either release such property, or retain it under its superintendence until such debts and liabilities have been discharged ; and,
- (ii) if one or more of the proprietors of a property remain disqualified, although another or others may have ceased to be disqualified, the Court of Wards may, with the previous sanction of the Local Government, retain the whole of the property under its superintendence, paying, any proprietor who has ceased to be disqualified the surplus income accruing from his share of the estate.

(2) Where any question arises as to whether the superintendence of the Court of Wards should be withdrawn from any person or property, or both, under clause (a), or from any property under clause (c) of sub section (1), the decision of the Local Government thereon shall be final, and no suit shall be brought in any Civil Court in respect of such decision.

**35.** (1) Where, in exercise of the power conferred by section 34 the Courts of Wards decides to withdraw its superintendence from the person and property of any minor, it shall, before such withdrawal, by an order in writing, appoint some person to be guardian of the person or property, or both, of the minor, and such appointment shall take effect from the date of such release.

(2) In appointing a guardian under this section, the Court of Wards shall be guided by the provisions of the Guardians and Wards Act, 1890,\* and every guardian so appointed shall have, and be subject to, the same rights, duties, and liabilities as if he had been appointed under that Act

\* Act VIII of 1890.

**36.** Where the Court of Wards withdraws its superintendence from any person or property under this Act, the fact of such withdrawal shall be notified in the local official Gazette.

Withdrawal to be notified in Gazette.

**37.** An appeal shall lie from every order passed under this Act, whether original or on appeal,—

Appeals.

(a) if the order is that of a Commissioner, to the Local Government ;

(b) if the order is that of a Deputy Commissioner, to the Commissioner ,

(c) in all other cases, to the Deputy Commissioner

Provided that in no case shall a third appeal lie,

**38.** All orders or proceedings under this Act shall be subject to the supervision and control of the Local Government ; and the Local Government may, if it thinks fit, revise, modify, or reverse any such order or proceeding, whether an appeal is presented against any such order or proceeding or not,

Control of Local Government.

**39** No suit shall be brought in any Civil Court in respect of the exercise of any discretion conferred by this Act.

Exercise of discretion not to be questioned in Civil Court.

**40.** (1) The Local Government may make rules to carry out the purposes and objects of this Act.

Power for Local Government to make rules,

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the matters to which regard should be had in appointing or removing guardians and managers, and in fixing their remuneration ;

(b) regulate the amount of security to be given by manager ;

(c) prescribe the cases in which proposals or arrangements connected with the administration of the properties of Government wards shall be reported for the sanction of the Local Government ,

(d) prescribe the accounts and other returns which, and the periods and form at and in which, they shall be rendered to the Court of Wards, and by the Court of Wards to the Local Government ;

- (e) regulate the custody of securities and title deeds belonging to the estate or property of a Government ward ;
- (f) regulate the procedure in inquiries by, and in appeals from orders of, the Court of Wards under this Act, and fix the periods of limitation which shall apply to such appeals ;
- (g) confer upon the Court of Wards for the purposes of this Act any of the powers exercised by a Civil Courts in the trial of suits ;
- (h) prescribe the mode in which powers delegated to managers are to be notified for the information of persons concerned ; and
- (i) generally, prescribe the manner in which the powers and duties of the Court of Wards under this Act shall be exercised and performed.

(3) All rules made under this section shall be published in the local official Gazette, and shall, on such publication, have effect as if enacted by this Act.

41. The enactments mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

#### THE SCHEDULE.

Year.	No.	Short title.	Extent of repeal
1	2	3	4
1885	XVII.	The Central Provinces Government Wards Act, 1885	The whole.
1890.	VIII	The Guardians and Wards Act, 1890.	So much of section 2 and the schedule as relates to Act XVII of 1885.
1891	XII.	The Repealing and Amending Act, 1891.	So much as relates to Act XVII of 1885.

# INDEX.

	Page.		Page
<b>A</b>		<b>Colonial Courts of Admiralty</b>	
Agricultural Loans Act	68	Comptoir National D'escours de	
Agriculturists' Relief Act	227	Paris Act	433
Amending Act	673	Contract Act, Amendment Act,	
Amending Act, 1891	531	1886	110
Amending Act, 1894	608	Contract Act (Amendment) Act,	
Amending Army Act, 1894	657	1899	901
Amending Punjab Land Revenue		Coroners (Madras) Act, 1889	395
Act	701	Cotton Duties Act	681
Arbitration Act, 1899	917	Court-fees Act (Amendment) Act	
<b>B</b>		Court of Wards Act (Bengal)	
Banker's Books Evidence Act	551	Amendment Act, 1892	555
Banker's Books Evidence Act	571	Criminal Law Amendment Act	130
Bengal, N. W. P. and Assam		Criminal Law Amendment Act,	
Civil Court Act	248	1891	531
Births, Deaths and Marriages		Criminal Law Amendment Act	
Registration Act, 1886	118	(Indian)	663
Births, and Marriages Registra-		Criminal Law Amendment Act,	
tion Act, Amendment Act	518	1894	606
Bombay Municipal Act	378	Crown grants Act, 1895	672
Burma Boundaries Act, Amend-		Currency Conversion (Army) Act	
ment Act	662	1899	953
Burma Financial Commissioners'		Currency Notes Forgery Act,	
Act	381	1899	927
Burma Lands Act	804	<b>D</b>	
Burma Military Police Act	259	Deccan Agriculturists Relief Act,	
<b>C</b>		1895	664
Calcutta pilots Amending Act	17	Dinshaw Manokjee Petit Baro-	
Carriers Act, 1899		ney Act	575
Cattle Trespass Act (1871)	926	<b>E</b>	
Amendment Act 1871	525	Easement (extending act V of	
Central Provinces Land Acquisi-		1882)	530
tion Act	417	Elephants Preservation Act	
Central Provinces Court of		(1879) Amendment Act	16
Wards Act	937	Engineers, Certificates Valida-	
Central Provinces Local Self		tion Act, 1894	659
Government Act	1	Epidemic Disease Act	715
Charitable Endowments Act,		Evidences Act, 1899	900
1890	427	Evidence Act, Amendment Act...	524
Christian Marriages Act, Amend-		Evidence Act, Amendment Act,	
ment Act	527	1887	231
Church of Scotland Kirk Ses-		Excise and Sea Customs Land	
sions Act, 1899	936	Amendment Act, 1885	87
Chutia Nagpur Encumbered Es-		Excise (Malt Liquors) Act, 1890	517
tates (Amendment Act	65	Exking Thebaws' Act	677
City Civil Courts Act (Madras)...	563	Explosives Act	59

	Page.		Page.
<b>F</b>		<b>N</b>	
Fisheries Act (Indian) ...	716	Military Police Act (Bengal) ...	557
Forest Act ...	425	Metal Tokens Act ...	333
		Mirzapur Stone Mahal Act, 1886	111
<b>G</b>		<b>O</b>	
General Clauses Act, 1897 ...	746	Negotiable Instruments Act, 1896	82
Glanders and Percy Act, 1897 .	927	Negotiable Instruments Act, 1897	728
Government Buildings Act, 1899	898	Northern India Canal and Drain	
Government Management of		aga Act (Amendment Act),	
Private Estates Act	568	1899 ...	933
Guardian and Wards Act ...	440	Northern India Ferries Act ...	110
		North Western Provinces and	
<b>I</b>		Oudh Act ...	518
Indus Valley State Railway			
Lands	24	<b>P</b>	
Inland Bonded Ware House Act	695	Oudh Courts Act, 1891 ...	545
Insolvency Rules Act, 1898	801	Oudh Courts Act (1891) Amend-	
		ment Act, 1897 ...	768
<b>J</b>		Oudh Estates, Amendment Act	88
Jhansi and Morar Act, 1886 ...	156	Oudh Rent Act, 1886	163
		Oudh Wasikas Act ...	162
<b>L</b>			
Land Acquisition Act ...	586		
Land Acquisition (Mines) Act	103	Panch Mehals Laws Act ...	85
Land Improvement Loans	25	Partition Act ...	572
Land Improvement Loans (Am-		Pegu Tanasserim Validation Act	671
endment) Act, 1898 ...	934	Penal Code (Amendment) Act ...	695
Legal Practitioners Act 1884 ...	66	Penal Code Amendment Act ...	770
Legal Practitioners Act 1898 ...	700	Petroleum (Customs duty) Act ..	372
Lepers Act, 1898 ...	762	Police Act ...	372
Little Cocos and Preparis Island's		Police Act (1861) Amendment Act	667
Laws Act ...	17	Post office Act, 1898 .	771
Lieutenant-Governor's Functions,		Presidency Small Cause Courts	
N. W. Provinces	160	Act 1899 ...	897
Live Stock Importation Act,		Presidency Small Cause Courts	
1898 ...	799	Act 1896 ...	660
Lower Burma Pilots Act	18	Press and Registration Act	512
		Prevention of Cruelty to animals	
<b>M</b>		Act ...	513
Madras Civil Courts Act, 1885 ...	109	Prisons Act, 1894 ...	536
Madras Partition deeds (Valida-		Probate and Administration Act	398
tion Act) ...	58	Probate and Administration Act	425
Marriage Validation Act ...	553	Prorahat Estates Act ...	571
Marine Act (1867) Amendment		Provident Funds Act, 1887 ...	738
Act ...	380	Provincial Small Cause Courts	
Marine Act (1867) Amendment		Act ...	235
Act, 1890 ...	827	Public Servants Inquiries Act ...	714
Measure of Length ...	385	Punjab District Boards ...	30
Merchandise Marks Act ...	387	Punjab Land Revenue Act ...	314
Merchandise Marks and Sea Cus-		Punjab Laws Act, Amendment	
tom's Act ...	530	Act ...	666
		Punjab Tenancy Act ...	287

	Page.		Page.
<b>R</b>			
Railways Act ...	460	Sindh Pisin Railway Act ...	247
Railways Act (1890) Amendment Act, 1898 ...	699	Stage Carriage Act (1861) Amendment Act, 1898 ...	761
Railway Companies Act (Indian)	669	Stamp Act, 1898 ...	837
Rangoon Water Works Act, 1884	69	Succession Certificate Act ...	401
Reformatory Schools Act, 1897..	729	Suite Valuation Act, 1887 ...	231
Repealing and Amending Act	719	<b>T</b>	
Reserve Force Act ...	375	Tariff Act (Indian) 1894 ...	609
Revenue Recovery Act ...	421	Tariff Amendment Act ...	89
<b>S</b>		Telegraph Act (Indian) ...	932
Sea Customs Amendment Act ...	417	Telegraph (Presidency Towns) Act ...	378
Sea Customs Act (1878) Amendment Act 1887 ...	730	Tolls Act, 1886 ...	377
Short title Act 1897 ...	750	Tramways Act, 1886 ...	131
Sindh Incumbered Estates Act	701	Transfer of Property (Amendment) Act ...	84
		Tributary Mehals of Orissal Act	585