

Provisions as to Orders, Rules, etc., made under Enactments.

20.* Where, by any Act of the Governor-General in Council or Regulation, a power to issue any "notification, orders, etc., issued under enactments."† order, scheme, rule, form, or bye-law, is conferred, then expressions used in the "notification"† order, scheme, rule, form, or bye-law, if it is made after the commencement of this Act, shall, unless there is anything repugnant in the subject or context, have the same respective meanings as in the Act or Regulation conferring the power.

21.‡ Where, by any Act of the Governor-General in Council or Regulation, a power to "issue notifications,"§ orders, rules, or bye-laws, is conferred, then that power includes a power, exercisable in the like manner and subject to the like sanction and conditions (if any), to add to, amend, vary, or rescind any "notifications,"† orders rules or bye-laws so "substituted."§

22|| Where, by any Act of the Governor-General in Council or Regulation which is not to come into force immediately on the passing thereof, a power is conferred to make rules or byelaws, or to issue orders with respect to the application of the Act or Regulation, or with respect to the establishment of any Court or office, or the appointment of any Judge or officer thereunder, or with respect to the person by whom, or the time when, or the place where, or the manner in which, or the fees for which, anything is to be done under the Act or Regulation, then that power may be exercised at any time after the passing of the Act or Regulation; but rules, bye laws, or orders so made or issued, shall not take effect till the commencement of the Act or Regulation.

23. Where, by any Act of the Governor-General in Council or Regulation, a power to make rules or bye-laws is expressed to be given subject to the condition of the rules or bye laws being made after previous publication, then the following provisions shall apply, namely:—

- (1) the authority having power to make the rules or bye-laws shall, before making them, publish a draft of the

* Compare s 31 of the Interpretation Act, 1839 (51 & 53 Vict., c. 63), and s. 20 of the Madras General Clauses Act (Mad. Act. I of 1891).

† Inserted by Act I. of 1901.

‡ Compare s 32 (3) of the Interpretation Act, 1839 (52 & 53, Vict., c. 63).

§ These words were substituted by Act I of 1903.

|| Compare s 37 of the Interpretation Act, 1839 (52 & 53 Vict., c. 63).

proposed rules or bye-laws for the information of persons likely to be affected thereby ;

- (2) the publication shall be made in such manner as that authority deems to be sufficient, or if the condition with respect to previous publication so requires, in such manner as the Governor-General in Council or the Local Government prescribes ;
- (3) there shall be published with the draft a notice specifying a date on or after which the draft will be taken into consideration ;
- (4) the authority having power to make the rules or bye laws and where the rules or bye laws are to be made with, the sanction, approval, or concurrence of another authority, that authority also shall consider any objection or suggestion which may be received by the authority having power to make the rules or bye-laws from any person with respect to the draft before the date so specified ;
- (5) the publication in the Gazette of a rule or bye-law purporting to have been made in exercise of a power to make rules or bye-laws after previous publication shall be conclusive proof that the rule or bye-law has been duly made.

24.* Where any Act of the Governor-General, in Council or Regulation is, after the commencement of this Act, repealed and re-enacted with or without modification, then, unless it is otherwise expressly provided, any "appointment, notification"† order, scheme, rule, form, or bye-law issued "made or"† under the repealed Act or Regulation, shall, so far as it is not inconsistent with the provisions re-enacted, continue in force, and be deemed to have been issued "made or"† under the provisions so re-enacted, unless and until it is superseded by any "appointment, notification"† order, scheme, rule, form, or bye-law issued under the provisions so re-enacted ;

and when any Act of the Governor-General in Council or Regulation, which, by a notification under section 5 or 5A of the Scheduled Districts Act, 1874 ‡ or any like law, has been extended to any local area, has by a subsequent notification, has been withdrawn from and re-extended to such area or any part thereof,

* Compare s. 18 of the Madras General Clauses Act (Mad. Act I. of 1891). Similar provisions occur frequently in Indian Acts, see e. g., s. 2 of the Foreign Jurisdiction and Extradition Act (XXI. of 1879).

† Inserted by Act I. of 1908

‡ Act XIV. of 1874.

the provisions of such Act or Regulation shall be deemed to have been repealed and re-enacted in such area or part within the meaning of this section.*

Miscellaneous.

25. Sections 63 to 70 of the Indian Penal Code, and the provisions of the Code of Criminal Procedure †
 Recovery of fines for the time being in relation to the issue and the execution of warrants for the levy of fines, shall apply to all fines imposed under any Act, Regulation, rule or bye-law, unless the Act, Regulation, rule, or bye-law contains an express provision to the contrary.

26. Where an act or omission constitutes an offence under two or more enactments, then the offender shall be liable to be prosecuted and punished under either or any of those enactments, but shall not be liable to be punished twice for the same offence ‡

27 § Where any Act of the Governor-General in Council or Regulation made after the commencement of his Act authorizes or requires any document to be served by post, whether the expression "serve," or either of the expressions "give" or "send," or any other expression is used, then, unless a different intention appears, the service shall be deemed to be effected by properly addressing, prepaying, and posting, by registered post, a letter containing the document, and, unless the contrary is proved to have been effected at the time at which the letter would be delivered in the ordinary course of post.

28 || (1) in any Act of the Governor-General in Council or Regulation, and in any rule, bye-law, instrument or document made under, or with reference to, any such Act or Regulation, any enactment may be cited by reference to the title or short title (if any) conferred thereon, or by reference to the number and year thereof, and any provision in an enactment may be cited by reference to the section or subsection of the enactment in which the provision is contained

(2) In this Act and in any Act of the Governor-General in Council or Regulation made after the commencement of this Act, a description or citation of a portion of another enactment shall,

* Added by Act XVII of 1914.

† See now s. 386 *et seq.* of the Code of Criminal Procedure (Act V. of 1898)

‡ As to definition of "offence" see *supra*, sub-s. (37).

§ Compare s. 26 of the Interpretation Act, 1889 (52 & 53 Vict., c. 63).

|| Compare s. 85 of the Interpretation Act, 1889 (52 & 53 Vict., c. 63) Short titles have been conferred on the unrepealed General Acts of the Governor-General in Council which had previously no short titles. See the Indian Short Titles Act (XIV. of 1897).

unless a different intention appears, be construed as including the word, section, or other part mentioned or referred to as forming the beginning and as forming the end of the portion comprised in the description or citation.

29.* The provisions of this Act respecting the construction of the Acts, Regulations, rules, or bye-laws made after the commencement of this Act, shall not affect the construction of any Act, Regulation, rule, or bye law made before the commencement of this Act, although the Act, Regulation, rule, or bye-law is continued or amended by an Act Regulation, rule, or bye-law made after the commencement of this Act.

30.† In this Act the expression "Act of the Governor General in Council, wherever it occurs, except in section 5, and the word "Act" in clause (9), (12), (38), (48), and (50) of section 3 and in section 25 shall be deemed to include an ordinance made and promulgated by the Governor-General under section 23 of the Indian Councils Act 1861.‡ "or section 72 of the Government of India Act, 1915"§

30A|| In this Act the expression "Act of the Governor General in Council" wherever it occurs, except in section 5, shall be deemed to include an Act made by the Governor-General under section 67B of the Government of India Act.

31.* In any enactment made by any authority in British India before the date on which section 3 of the Government of India Act, 1919, comes into operation, and in any rule, order, notification, scheme, bye law or other document made under or with reference to any such enactment, any reference by whatever form of words to an authority authorized by law, at the time the enactment was made, to administer executive Government in any part of British India shall, where a corresponding new authority has been constituted by the Government of India Act 1919, be construed for all purposes, after the above mentioned date, as a reference to such new authority."

THE SCHEDULE.

[*Repealed by Act I. of 1903.*]

* Compare s. 40 of the Interpretation Act, 1889 (52 & 53 Vict., c. 63).

† Added by Act XVII of 1914.

‡ 24 & 25 Vict., c. 67.

§ The words within quotations have been added by Act 24 of 1917.

|| Section 30A has been added by Act II of 1923.

¶ Section 31 has been added by Act 31 of 1920.

ACT NO. XIV. OF 1897.**The Indian Short Titles Act, 1897.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 22nd July 1897.**An Act to facilitate the citation of certain Acts.*

WHEREAS it is expedient to facilitate the citation of certain Acts ; It is hereby enacted as follows :—

Title and commencement. 1. (1) This Act may be called the Indian Short Titles Act, 1897 ;

(2) It shall come into force at once.

2. Each of the Acts described in the first three columns of the schedule may, without prejudice to any other mode of citation, be cited for all purposes by the short title mentioned in that behalf in the fourth column thereof.

THE SCHEDULE.*Already incorporated in different Acts.***ACT NO. XVI OF 1897.****The Oudh Courts Act (1891) Amendment Act, 1897.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL

*Received the assent of the Governor-General on the**14th Jannary 1897.**An Act to amend the Oudh Courts Act, 1891.*

WHEREAS it is expedient to amend the Oudh Courts Act, 1891 ;† It is hereby enacted as follows :—

Short title and commencement. 1. (1) This Act may be called the Oudh Courts Act (1891) Amendment Act, 1897 ; and

(2) It shall come into force at once.

2. (1) In section 4 of the Oudh Courts Act, 1891† (hereinafter referred to as "the said Act"), after sub-section 1 the following sub-section shall be inserted, namely :

Amendment of section 4, Act XIV, 1891.

* Here the word "and" has been repealed by Act X of 1914

† Act XIV. of 1891.

"(2) The Local Government, with the like sanction and in the like manner, may also appoint such person as it thinks fit to be Second Additional Judicial Commissioner, and to exercise jurisdiction, as such Second Additional Judicial Commissioner, in the said Court."

(2) Sub-section 2 of the same section shall be re-numbered as sub-section 3.

Substitution of new section for section 5, Act XIV., 1891.

3. For section 5 of the said Act the following section shall be substituted, namely:

"5. (1) Subject to the other provisions of this Act, an Additional Judicial Commissioner shall exercise the same jurisdiction as the Judicial Commissioner may exercise under any enactment for the time being in force, but only in such cases as the Judicial Commissioner may direct.

"(2) The Judicial Commissioner may, from time to time, transfer any case with respect to which he may have directed an Additional Judicial Commissioner to exercise jurisdiction and of which the hearing before such Additional Judicial Commissioner has not commenced, for hearing and disposal to his own file or to the file of the other Additional Judicial Commissioner (if any)

"(3) Where this Act or any other enactment for the time being in force requires a case to be heard by a bench of two Judges of the Court of the Judicial Commissioner of Oudh and that Court for the time being consists of three Judges, the Judicial Commissioner shall, from time to time, determine what two Judges shall constitute such bench"

4. In section 6 of the said Act, for the word "the," where it occurs before the words "Additional Judicial Commissioner," the word "an" shall be substituted.

5. In section 7 of the said Act, sub-section 1 is repealed, and, in sub section 2, for the first fourteen words the following shall be substituted, namely :

"If the Court of the Judicial Commissioner of Oudh for the time being consists of only two Judges and any such case as is referred to in section 377 of the Code of Criminal Procedure, 1882."*

6 In section 8 of the said Act, for the word "the," where it first occurs before the words "Additional Judicial Commissioner," the word "an" shall be substituted, and for the words "the Judicial Commissioner and the Additional Judicial Commissioner

* Act X, of 1882.

sitting together" the words "a bench consisting of two Judges of the Court of the Judicial Commissioner of Oudh" shall be substituted.

Amendment of section 9, Act XIV., 1891 7. In section 9 of the said Act, for the word "Whenever" the following shall be substituted, namely:

"If the Court of the Judicial Commissioner of Oudh for the time being consists of only two Judges and."

Addition of new section after section 11, Act XIV., 1891. 8. After section 11 of the said Act, the following section shall be added, namely:

Power to make rules as to judgments, evidence and affidavits

12. The Judicial Commissioner may, from time to time, with the previous sanction of the Local Government, by notification in the official Gazette, make rules to provide for—

- (1) the recording of judgments, orders and sentences ;
- (2) the taking down of the evidence of witnesses ; and
- (3) the admission of affidavits as evidence of the matters to which such affidavits relate :

and the Court of the Judicial Commissioner of Oudh shall, on the publication, of any such rules, be bound thereby instead of by such parts of the Code of Criminal Procedure, 1882,* and the Code of Civil Procedure, as relate to the mode of recording judgments, orders and sentences and of taking down the evidence of witnesses, and may, in accordance with such rules permit the admission of affidavits as evidence of the matters aforesaid."

Repeal of certain other parts of Act XIV., 1891 9. (1) In section 1 of the said Act, the words and figures "and (3) It shall come into force on the first day of April 1891," are repealed.

(2) Section 2 and sub-sections 1 and 2 of section 11 of the said Act are repealed.

* Act XIV of 1882, but now see Act V of 1893.

ACT NO. I. OF 1898.

The Stage-Carriages Act (1861) Amendment Act 1898.

Received the assent of the Governor-General on the 21st January 1898.

An Act to Amend the Stage-Carriages Act, 1861.

WHEREAS it is expedient to amend the Stage-Carriages Act, 1861; It is hereby enacted as follows:—

Short title
1898.

1. This Act may be called the Stage-Carriages Act (1861) Amendment' Act,

2. [Section 2 has been repealed by Act X. of 1914.]

Substitution of new paragraph in section 4. Act XVI, 1861.

3. The first paragraph of section 4 of the Stage-Carriages Act, 1861, is hereby repealed, and the following paragraph is substituted therefor, namely:—

"For every such license there shall be paid by the proprietor of the stage-carriage the sum of five rupees or such less sum as the Local Government may fix, and such license shall be in force for one year from the date thereof."

4. After section 20 of the said Act the following section shall be added, namely :—

"20A. (1) The Local Government may, by notification in the official Gazette, make rules to carry out the purposes and objects of this Act in the territories under its administration or any part of the said territories.

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

- (a) prescribe forms for licenses under this Act, the sums payable for the same, and the conditions on which they may be granted, and the cases in which they may be revoked ;
- (b) provide for the inspection of stage-carriages, and of the animals employed in drawing them ; and
- (c) regulate the number and length of the stages for which animals may be driven in stage-carriages, and the manner in which they shall be harnessed and yoked.

(3) In making any rule under this section the Local Government may direct that a breach thereof shall be punishable with fine which may extend to one hundred rupees."

Addition of sections
after section 21, Act
XVI., 1861.

5. After section 21 of the said Act the following section shall be added, namely :—

"22. This Act, as amended by subsequent Acts, extends to the whole of British India ; but it shall not apply to carriages ordinarily plying for hire within the limits of any municipality or cantonment or other place in which any law for the regulation of carriages is for the time being in force.

"23. The Local Government may, by notification in the official Gazette, exempt any carriages or class of carriages from all or any of the provisions of this Act.

ACT NO. III. OF 1898.

The Lepers Act, 1898.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 4th
February 1898.*

*An Act to provide for the segregation and medical treatment of
pauper lepers and the control of lepers following certain
callings.*

WHEREAS it is expedient to provide for the segregation and medical treatment of pauper lepers and the control of lepers following certain callings ; It is hereby enacted as follows :—

1. (1) This Act may be called the Lepers Act, 1898.

(2) It extends to the whole of British India, inclusive of* British Baluchistan, the Santal Parganas and the Pargana of Spiti ; but

(3) It shall not come into force in any part thereof until the Local Government, as hereinafter provided, has declared it applicable thereto.

(4) The Local Government may, by, notification in the official Gazette, apply this Act or any part thereof to the whole or any portion of the territories for the time being under its administration.†

* Certain words after this repealed by Act 13 of 1898 have been omitted

† Certain words after this repealed Act 22 of 1920 have been omitted.

Definitions.

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

(1) "leper" means any person suffering from any variety of leprosy*

(2) "pauper leper" means a leper—

(a) who publicly solicits alms or exposes or exhibits any sores, wounds bodily ailment or deformity with the object of exciting charity or of obtaining alms, or

(b) who is at large without any ostensible means of subsistence ;

(3) "leper asylum" means a leper asylum appointed under section 3 ;

(4) "Board" means a Board constituted under section 5 ; and

(5) "District Magistrate" includes a Chief Presidency Magistrate.

3. "The local Government may, by notification in the official Gazette, appoint any place to be a leper asylum if it is satisfied that adequate arrangements have been made or will be made for the accommodation and medical treatment of leper therein and may, by a like notification specify the local areas from which lepers may be sent to such asylum"†

4. Subject to any rules which may be made under section 16, the Local Government may appoint any Medical Officer of the Government or other qualified medical man to be an Inspector of Lepers, and any person to be a Superintendent of a Leper Asylum, with such establishment as may in its opinion, be necessary, and every Inspector or Superintendent so appointed shall be deemed to be a public servant.

5. The Local Government shall constitute for every leper asylum appointed under section 3 a Board consisting of not less than three members, one of whom at least shall be a Medical Officer of the Government.

6 (1) Within any local area which has been specified under section 3 any police-officer "or any other person specially empowered by the Local Government by order in writing in this behalf"* may arrest without a warrant any person who appears to him to be a pauper leper.

(2) Such police-officer "or other person"* shall forthwith take or send the person so arrested to the nearest convenient police-station.

* The words within quotations have been inserted by Act 22 of 1920

† Section 3 has been substituted by Act 22 of 1920.

7. Every person brought to a police-station under the last foregoing section shall, without unnecessary delay, be taken before an Inspector of Lepers, who,—

Person arrested how to be dealt with.

(a) if he finds that such person is not a leper within the meaning of section 2, shall give him a certificate in Form A set forth in the schedule, whereupon such person shall be forthwith released from arrest,

(b) if he finds that such person is a leper within the meaning of section 2, shall give to the police-officer, in whose custody the leper is, a certificate in Form B set forth in the schedule, whereupon the leper shall, without unnecessary delay, be taken before a Magistrate having jurisdiction under this Act.

8. (1) If it appears to any Presidency Magistrate or Magistrate of the first class or to any other Magistrate authorised in this behalf by the Local Government, upon the certificate in Form B set forth in the schedule, that any person is a leper, and if it further appears to the Magistrate that the person is a pauper leper he may, after recording the evidence on the above-mentioned points, and his order thereon, send the pauper leper in charge of a police-officer, together with an order in Form C set forth in the schedule, to a leper asylum, where such leper shall be detained: until discharged by order of the Board or the District Magistrate.

Provided that, if the person denies the allegation of leprosy, the Magistrate shall call and examine the Inspector of Lepers, and shall take such further evidence as may be necessary to support or to rebut the allegation that the person is a leper, and may for this purpose adjourn the enquiry from time to time, remanding the person for observation or for other reason to such place as may be convenient, or admitting him to bail:

Provided also that if any friend or relative of any person found to be a pauper leper shall undertake in writing to the satisfaction of the Magistrate that such pauper leper shall be properly taken care of and shall be prevented from publicly begging in any area specified under section 3, the Magistrate, instead of sending the leper to an asylum, may make the leper over to the care of such friend or relative, requiring him, if he thinks fit, to enter into a bond with one or more sureties, to which the provisions of section 514 of the Code of Criminal Procedure* shall be applicable.

(2) If the Magistrate finds that such person is not a leper, or that, if a leper, he is not a pauper leper, he shall forthwith discharge him.

*Act X of 1862.

Powers to prohibit lepers from following certain trades and doing certain acts.

9. (1) The Local Government may, by notification in the official Gazette, order that no leper shall, within any area specified under section 3,—

- (a) personally prepare for sale or sell any article of food or drink or any drugs or clothing intended for human use; or
- (b) bathe, wash clothes or take water from any public well or tank debarred by any municipal or local bye-law from use by lepers; or
- (c) drive, conduct or ride in any public carriage plying for hire other than a railway carriage, or
- (d) exercise any trade or calling which may by such notification be prohibited to lepers

(2) Any such notification may comprise all or any of the above prohibitions.

(3) Whoever disobeys any order made pursuant to the powers conferred by this section shall be punishable with fine which may extend to twenty rupees :

Provided that when any person is accused of an offence under this section, the Magistrate before whom he is accused shall cause him to be examined by an Inspector of Lepers, and shall not proceed with the case unless such Inspector furnishes a certificate, in Form B set forth in the schedule, in respect of such person.

10 (1) Whenever any leper who has been convicted of an offence punishable under the last foregoing section is again convicted of any offence punishable under that section, the Magistrate may, in addition to, or in lieu of, any punishment to which such leper may be liable, require him to enter into a bond, with one or more sureties, binding him to depart forthwith from the local area specified under section 3 in which he is, and not to enter that or any other local area so specified until an Inspector of Lepers shall have given him a certificate in Form A set forth in the schedule.

(2) If any such leper fails to furnish any security required under sub section 1, the Magistrate may send him in charge of a police-officer, with an order in Form D set forth in the schedule, to a leper asylum, where such leper shall be detained until discharged by order of the Board or the District Magistrate

(3) The powers conferred by this section shall only be exercised by a Presidency Magistrate or Magistrate of the first class.

11. Any person who, within any area specified under section 3, knowingly employs a leper in any trade or calling prohibited by order under section 9 shall be punishable with fine which may extend to fifty rupees :

Penalty on person employing lepers in prohibited trade.

Provided that the alleged leper shall be produced before the Magistrate, and the Magistrate shall cause him to be examined by an Inspector of Lepers, and shall not proceed with the case unless such Inspector furnishes a certificate in Form B set forth in the schedule in respect of such alleged leper.

12 Whoever, having been sent to a leper asylum under an order of a Magistrate in Form C or Form D set forth in the schedule, escapes from, or leaves, the asylum without the permission in writing of the Superintendent thereof, may be arrested "without a warrant by any police-officer or by any other person especially empowered by the Local Government by order in writing in this behalf" and upon arrest shall be forthwith taken back to the leper asylum.

13. Two or more members of the Board, one of whom shall be the Medical Officer, shall, once at least in every three months, together inspect the leper asylum for which they are constituted, and see and examine (a) every leper therein admitted since the last inspection, together with the order for his admission, and (b), as far as circumstances will permit, every other leper therein, and shall enter in a book to be kept for the purpose any remarks which they may deem proper in regard to the management and condition of the asylum and the lepers therein.

14. Any two members of the Board, one of whom shall be the Medical Officer, may at any time, by an order in writing in Form E set forth in the schedule and signed by them, direct the discharge from the leper asylum of any leper detained therein under the provisions of this Act.

15. Any person, other than a pauper leper, in respect of whom an Inspector of Lepers has issued a certificate, in Form B set forth in the schedule, declaring him to be a leper, or has refused to issue a certificate in Form A set forth in the schedule, may appeal against the issue or refusal of any such certificate to such officer as may be appointed by the Local Government in this behalf, and the decision of such officer shall be final.

16. The Local Government may, by notification in the official Gazette, make rules generally for carrying out the purposes of this Act, and in particular—

(a) for the guidance of all or any of the officers discharging any duty under this Act ; and

The words within quotations have been substituted by Act XXII of 1920.

- (b) for the management of, and the maintenance of discipline in, a leper asylum.

17. Notwithstanding anything in any enactment with respect to the purposes to which the funds or other property of a local authority may be applied, any local authority may—

Power to local authorities to expend funds and appropriate property to asylums.

- (a) establish or maintain, or establish and maintain, or contribute towards the cost of the establishment or maintenance or the establishment and maintenance of, a leper asylum either within or without the local limits of such local authority ;

- (b) with the previous sanction of the Local Government and subject to such conditions as that Government may prescribe, appropriate any immoveable property vested in or under the control of, such body, as a site for, or for use as, a leper asylum

18. No suit, prosecution or other legal proceeding shall lie against any officer or person in respect of anything in good faith done or intended to be done under, or in pursuance of, the provisions of this Act.

Protection to persons acting bona fide under Act

19. The Governor-General in Council may, by notification in the Gazette of India, direct that any leper or class of lepers, with respect to whom an order for segregation and medical treatment has been made by a Magistrate having jurisdiction within the territories of any native Prince or State in India, may be sent to any Leper asylum specified in such order ; and thereupon the provisions of this Act and of any rules made thereunder shall, with such modifications not affecting the substance as may be reasonable and necessary to adopt them to the subject matter, apply to any leper sent to a leper asylum in pursuance of such notification as though he had been sent by the order of a Magistrate having jurisdiction under this Act.*

Lepers from Native States.

* Section 19 was repealed by Act I of 1903, but a new has been substituted by Act XIII. of 1903

SCHEDULE.

A.—CERTIFICATE.

(Section 7)

I, THE undersigned (*here enter name and official designation*), hereby certify that I on the day of at personally examined (*here enter name of person examined*) and that the said is not a leper as defined by the Lepers Act.

Given under my hand this day of 189

(*Signature*)
Inspector of Lepers

B.—CERTIFICATE.

(Section 7.)

I, THE undersigned (*here enter name and official designation*), hereby certify that I on the day of at personally examined (*here enter name of leper*), and that said is a leper as defined by the Lepers Act, 1898, and that I have formed this opinion on the following grounds, namely,—

(*Here state the grounds*)

Given under my hand this day of 189

(*Signature*)
Inspector of Lepers

C.—WARRANT OF DETENTION

(Section 8)

To

THE SUPERINTENDENT OF THE LEPER ASYLUM AT

WHEREAS it has been made to appear to me that (*name and description*) is a pauper leper as defined in the Lepers Act, 1898

This is to authorise you, the said Superintendent, to receive the said into your custody together with this order and ^{him}_{her} safely to keep in the said asylum until ^{he}_{she} shall be discharged by order of the Board or the District Magistrate.

Given under my hand and the seal of the Court this day of 189

Seal.

(*Signature.*)
Magistrate.

D.—WARRANT OF DETENTION.

(Section 10.)

To

THE SUPERINTENDENT OF THE LEPER ASYLUM AT

WHEREAS (*name and description*) has this day been convicted by me of an offence punishable under section 9 of the Lepers Act, 1898, and whereas it has been proved before me that the said (*name and description*) was previously convicted of an offence punishable under the same section;

This is to authorise you, the said Superintendent, to receive the said into your custody together with this order and ^{him}_{her} safely to keep in the said asylum until ^{he}_{she} shall be discharged by order of the Board or the District Magistrate.

Given under my hand and the seal of the Court this day of 189

Seal.

(Signature.)

Magistrate

E—ORDER OF DISCHARGE BY BOARD.

(Section 14)

To

THE SUPERINTENDENT OF THE LEPLER ASYLUM AT

WHEREAS (*name and description*) was committed to your custody under an order dated the day of 189 , and there have appeared to us sufficient grounds for the opinion that ^{he}_{she} can be released without hazard or inconvenience to the community

This is to authorise and require you forthwith to discharge the said (*name*) from your custody.

Given under our hand this day of 189

(Signatures)

Members of the Asylum Board

* A corresponding form may be used by the District Magistrate for orders of discharge issued under section 10 (2).

ACT NO. IV. OF 1898.**The Indian Penal Code Amendment Act, 1898.**

Received the assent of the Governor-General on the 18th February 1898.

An Act to amend the Indian Penal Code.

WHEREAS it is expedient to amend the Indian Penal Code ;
It is hereby enacted as follows :—

Short title and com-
mencement. 1. (1) This Act may be called the
Indian Penal Code Amendment Act,
1898.*

†(2) It shall come into force at once.

Substitution of new
section of section 4,
Act XLV., 1861 2. Section 4 of the Indian Penal
Code* is hereby repealed, and the follow-
ing section is substituted therefor,
namely :—

[*Vide vol. I. p. 369.*]

Abatement in British
India of offences out-
side it 3. After section 108 of the Indian
Penal Code* the following section shall be
added, namely :—

[*Vide vol. I. p. 399.*]

Substitution of new
section for section 124A,
Act XLV., 1860. 4. Section 124A of the Indian Penal
Code* is hereby repealed, and the follow-
ing section is substituted therefor,
namely :—

[*Vide vol. I. p. 406.*]

Addition of new sec-
tion after section 153,
Act XLV., 1860. 5. After section 153 of the Indian
Penal Code* the following section shall be
inserted namely :—

[*Vide vol. I. p. 414.*]

Substitution of new
section for section 505,
Act XLV., 1860. 6. Section 505 of the Indian Penal
Code* is hereby repealed and the following
section is substituted therefor, namely :—

[*Vide vol. I. p. 527.*]

* Act XLV. of 1860

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

ACT NO. VI. OF 1898.**The Indian Post Office Act, 1898.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 22nd
March 1898.**An Act to consolidate and amend the Law relating to the Post
Office in India.*

Whereas it is expedient to consolidate and amend the law relating to the Post Office in India: It is hereby enacted as follows:—

CHAPTER I.**PRELIMINARY.**

Short title, extent,
application, and com-
mencement.

1. (1) This Act may be called "The Indian Post Office Act, 1898."

(2) It extends to the whole of British India, inclusive of British Baluchistan, the Santal Parganas, and the Pargana of Spiti; and it applies also to—

- (a) all Native Indian subjects of Her Majesty in place with out and beyond British India;
- (b) all other British subjects within the territories of any Native Prince or Chief in India; and
- (c) all servants of the Queen, whether British subjects or not, within the territories of any Native Prince or Chief in India.

(3) It shall come into force on the first day of July, 1898.

Definitions.

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

(a) the expression "Director-General" means the Director-General of the "Posts and Telegraphs."†

(b) the expression "inland," used in relation to a postal article, means—

- (i) posted in British India and addressed to any place in British India, or any place for which a post office is established by the Governor-General in Council beyond the limits of British India; or

* Certain words after this repeated by Act 13 of 1898 have been omitted.

† The words within quotations have been added by Act 14 of 1914.

- (ii) posted at any post office established by the Governor-General in Council beyond the limits of British India, and addressed to any place for which any such post office is established, or to any place in British India
- (c) the expression "mail bag" includes a bag, box, parcel, or any other envelope or covering in which postal articles, in course of transmission by post, are conveyed, whether it does or does not contain any such article :
- (d) the expression "mail ship" means a ship employed for carrying mails, pursuant to contract or continuing arrangement, by the Government of India or Her Majesty's Government, or the Government of any British possession or foreign country :
- (e) the expression "officer of the post office" includes any person employed in any business of the post office, or on behalf of the post office :
- (f) the expression "postage" means the duty chargeable for the transmission by post of postal articles :
- (g) the expression "postage stamp" means any stamp provided by the Governor-General in Council for denoting postage or other fees or sums payable in respect of postal articles under this Act, and includes adhesive postage stamps and stamps printed, embossed, impressed, or otherwise indicated on any envelope, wrapper, post card, or other article
- (h) the expression "post office" includes every house, building, room, carriage, or place used for the purposes of the post office, and every letter-box provided by the post office for the reception of postal articles
- (i) the expression "postal article" includes a letter, post-card, newspaper, book, pattern or sample packet, parcel, and every article or thing transmissible by post
- (j) the expression "Post-Master-General" includes a Deputy Post-Master-General or other officer exercising the powers of a Post-Master-General; and
- (k) the expression "the Post Office" means the department "established for the purpose of carrying the provisions of this Act into effect and"* presided over by the Director-General.

* The words within quotations have been added by Act 14 of 1914.

" Provided that the word " inland " shall not apply to any class of postal articles which may be specified in this behalf by the Governor-General in Council by notification in the *Gazette of India*, when posted in or at or addressed to any places or post offices which may be described in such notification,"*

Meanings of " in course of transmission by post " and " delivery "

3 For the purposes of this Act—

- (a) a postal article shall be deemed to be in course of transmission by post from the time of its being delivered to a post office to the time of its being delivered to the addressee, or of its being returned to the sender or otherwise disposed of under Chapter VII
- (b) the delivery of a postal article of any description to a postman or other person authorized to receive postal articles of that description for the post shall deemed to be a delivery to a post office, and
- (c) the delivery of a postal article at the house or office of the addressee, or to the addressee or his servant or agent or other person considered to be authorized to receive the article according to the usual manner of delivering postal articles to the addressee, shall be deemed to be delivery to the addressee.

CHAPTER II

PRIVILEGE AND PROTECTION OF THE GOVERNMENT.

4. (1) Wherever within British India posts or postal communications are established by the Governor-General in Council, the Governor-General in Council shall have the exclusive privilege of conveying by post, from one place to another, all letters, except in the following cases, and shall also have the exclusive privilege of performing all the incidental services of receiving, collecting, sending, despatching, and delivering all letters, except in the following cases, that is to say —

- (a) letters sent by a private friend in his way, journey, or travel, to be delivered by him to the person to whom they are directed, without hire, reward, or other profit or advantage for receiving, carrying, or delivering them.

* The words within quotations have been added by Act II of 1903

- (b) letters solely concerning the affairs of the sender or receiver thereof sent by a messenger on purpose ; and
- (c) letters solely concerning goods or property sent either by sea or by land to be delivered with the goods or property which the letters concern, without hire, reward, or other profit or advantage for receiving, carrying, or delivering them ;

Provided that nothing in this section shall authorize any person to make a collection of letters excepted as aforesaid for the purpose of sending them otherwise than by post.

For the purposes of this section and section 5, the expression "letters" includes postcards.

5. Wherever within British India posts or postal communications are established by the Governor-General in Council, the following

Certain persons expressly forbidden to convey letters.

persons are expressly forbidden to collect, carry, tender, or deliver letters, or to receive letters for the purpose of carrying or delivering them although they obtain no hire, reward, or other profit or advantage for so doing that is to say :—

- (a) common carriers of passengers or goods, and their servants or agents, except as regards letters solely concerning goods in their carts or carriages ; and
- (b) owners and masters of vessels sailing or passing on any river or canal in British India, and their servants or agents, except as regards letters solely concerning goods on board, and except as regards postal articles received for conveyance under Chapter VIII.

6. The Secretary of State for India in Council shall not

Exemption from liability for loss, mis-delivery, delay, or damage.

incur any liability by reason of the loss, misdelivery or delay of, or damage to, any postal article in course of transmission by post, except in so far as such liability may in express terms be undertaken by the Governor-General in Council as hereinafter provided, and no officer of the post office shall incur any liability by reason of any such loss, misdelivery, delay, or damage, unless he has caused the same fraudulently or by his wilful act or default.

CHAPTER III.

POSTAGE.

7. (1) The Governor-General in Council may by notification in the *Gazette of India*, fix the rates of postage and other sum to be charged in respect of postal articles sent by the inland post under this Act, and may make rules as to the scale of weights, terms, and conditions subject to which the rates so fixed shall be charged :—

Power to fix rates of inland postage.

Provided that the highest rate of postage, when repaid, shall not exceed the rate set forth for each class of postal articles in the first schedule.

(2) Unless and until such notification as aforesaid is issued, the rates set forth in the said schedule shall be the rates chargeable under this Act.

(3) The Governor-General in Council may, by notification in the *Gazette of India*, declare what packets may be sent by the inland post as book pattern, and sample packets within the meaning of this Act.

Power to make rules as to payment of postage and fees in certain cases

8 The Governor-General in Council may, by rule,—

- (a) require the payment of postage on inland postal articles or any class of inland postal articles, and prescribe the manner in which repayment shall be made ;
- (b) prescribe the postage to be charged on inland postal articles when the postage is not prepaid or is insufficiently prepaid ;
- (c) Provide for the re-direction of postal articles and the transmission by post of articles so re-directed, either free of charge or subject to such further charge as may be specified in the rules , and
- (d) prescribe the fees to be charged for the "express delivery" of postal articles, in addition to, or instead of, any other postage chargeable thereon under this Act.

Explanation.—"Express delivery" means delivery by a special messenger or conveyance.

9. (1) The Governor-General in Council may make rules providing for the registration of newspapers for transmission by inland post as registered newspapers.

Power to make rules as to registered newspapers.

(2) For the purpose of such registration, every publication, consisting, wholly or in great part, of political or other news, or of articles relating thereto, or to other current topics, with or without advertisements shall be deemed a newspaper, subject to the following conditions, namely :—

(a) that it is published in numbers at intervals of not more than thirty-one days ; and

(b) that it has *bond-fide* list of subscribers

(3) An extra or supplement to a newspaper, bearing the same date as the newspaper, and transmitted therewith, shall be deemed to be part of the newspaper ,

Provided that no such extra or supplement shall be so deemed unless it consists, wholly or in great part, of matter like that of the newspaper, and has the title and date of publication of the newspaper printed at the top of each page.

Explanation.—Nothing in this section or in the rules thereunder shall be construed to render it compulsory to send newspapers by the inland post.

10. (1) Where agreements are in force with the United Kingdom, or with any British possession or foreign country, for the transmission by post of postal articles between British India and the United Kingdom or such possession or country, the Governor-General in Council may, in conformity with the provisions of such arrangements, declare what postage rates and other sums shall be charged in respect of such postal articles, and may make rules as to the sale of weight, terms, and conditions subject to which the rates so declared shall be charged.

(2) Unless and until such declaration as aforesaid is made, the existing rates and regulations shall continue in force

11. (1) The addressee of a postal article on which postage or any other sum chargeable under this Act is due shall be bound to pay the postage or sum so chargeable on his accepting delivery of the postal article, unless he forthwith returns it unopened :

Provided that, if any such postal article appears, to the satisfaction of the Post-Master-General, to have been maliciously sent for the purpose of annoying the addressee, he may remit the postage.

(2) If any postal article on which postage or any other sum chargeable under this Act is due is refused or returned as aforesaid, or if the addressee is dead or cannot be found, then the sender shall be bound to pay the postage or sum due thereon under this Act,

12. If any person refuses to pay any postage or other sum due from him under this Act in respect of any postal article, the sum so due may, on application made by an officer of the post office authorized in this behalf by the written order of the Post-Master-General, be recovered for the use of the post office from the person so refusing as if it were a fine imposed under this Act by any Magistrate having jurisdiction where that person may, for the time being, be resident; and the Post-Master-General may further direct that any other postal article, not being on Her Majesty's service, addressed to that person shall be withheld from him until the sum so due is paid or recovered as aforesaid.

13. When a postal article on which any duty of customs is payable has been received by post from any place beyond the limits of British India, and the duty has been paid by the postal authorities at any customs port or elsewhere, the amount of the duty shall be recoverable as if it were postage due under this Act.

Customs-duty paid by the Post Office to be recoverable as postage.

14. In every proceeding for the recovery of any postage or other sum alleged to be due under this Act in respect of a postal article—

- (a) the production of the postal article, having thereon the official mark of the post office denoting that the article has been refused, or that the addressee is dead or cannot be found, shall be *prima-facie* evidence of the fact so denoted, and
- (b) the person from whom the postal article purports to have come shall, until the contrary is proved, be deemed to be the sender thereof.

15. The official mark on a postal article denoting that any postage or other sum is due in respect thereof to the post office of British India or to the post office of the United Kingdom, or of any British possession or foreign country, shall be *prima-facie* evidence that the sum denoted as aforesaid is so due.

Official mark to be evidence of amount of postage.

CHAPTER IV.

POSTAGE STAMPS.

Provision of postage stamps and power to make rules as to them.

16. (1) The Governor-General in Council shall cause postage stamps to be provided of such kinds and denoting such values as he may think necessary for the purposes of this Act.

(2) The Governor-General in Council may make rules as to the supply, sale, and use of postage stamps.

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

- (a) fix the price at which postage stamps shall be sold ;
- (b) declare the classes of postal articles in respect of which postage stamps shall be used for the payment of postage or other sums chargeable under this Act ;
- (c) prescribe the conditions with regard to perforation, defacement, and all other matters subject to which postage stamps may be accepted or refused in payment of postage or other sums ;
- (d) regulate the custody, supply, and sale of postage stamps ;
- (e) declare the persons by whom, and the terms and conditions subject to which, postage stamps may be sold ; and
- (f) prescribe the duties and remuneration of persons selling postage stamps.

17. Postage stamps provided under section 16 shall be deemed to be stamps issued by Government for the purpose of revenue within the meaning of the Indian Penal Code,* and, subject to the other provisions of this Act, shall be used for the prepayment of postage or other sums chargeable under this Act in respect of postal articles, except where the Governor-General in Council directs that prepayment shall be made in some other way.

Postage stamps to be deemed to be stamps for the purpose of revenue.

CHAPTER V.

CONDITIONS OF TRANSMISSION OF POSTAL ARTICLES.

18. (1) The Governor-General in Council may, by rule, provide for the re delivery to the sender, without reference to the consent of the addressee and subject to such conditions (if any) as may be deemed fit, of any postal article in course of transmission by post

Re-delivery to sender of postal article in course of transmission by post.

* Act XLV. of 1860.

(2) Save as provided by any rules that may be made under sub-section (1), the sender shall not be entitled to recall a postal article in course of transmission by post.

19. (1) Except as otherwise provided by rule, and subject to such conditions as may be prescribed thereby, no person shall send by post any explosive, dangerous, filthy, noxious, or deleterious substance, any sharp instrument not properly protected, or any living creature which is either noxious or likely to injure postal articles in course of transmission by post or any officer of the post office.

Transmission by post of anything injurious prohibited.

(2) No person shall send by post any article or thing which is likely to injure postal articles in course of transmission by post or any officer of the post office.

Transmission by post of anything indecent, etc., prohibited

20. No person shall send by post—

- (a) any indecent or obscene printing, painting, photograph, lithograph, engraving, book or card, or any other indecent or obscene article, or
- (b) any postal article having thereon, or on the cover thereof, any words, marks, or designs of an indecent, obscene, seditious, scurrilous, threatening, or grossly offensive character.

Power to make rules as to transmission by post of postal articles

21. "(1) The Governor-General in Council may make rules as to the transmission of articles by post.

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

- (a) specify articles which may not be transmitted by post.
- (b) prescribe conditions on which articles may be transmitted by post ;
- (c) provide for the detention and disposal of articles in Course of transmissions by post in contravention of rules made under clause (a) or clause (b) ;
- (d) provide for the granting of receipts for, and the granting and obtaining certificates of, posting and delivery of postal articles and the sums to be paid in addition to any other postage, for such receipts and certificates, and
- (e) regulate covers, forms, dimensions, maximum weights, and enclosures, and the use of postal articles, other than letters, for making communications"

* Section 21 (1) and (2) have been Substituted by Act III of 1912.

(3) Postal articles shall be posted and delivered at such times and in such manner as the Director-General may, by order, from time to time appoint.

22. (1) Where the despatch or delivery from a post office Power to postpone of letters would be delayed by the despatch despatch or delivery of or delivery therefrom at the same time certain postal articles- of book, pattern, or sample packets and parcels, or any of them, such packets, or parcels, or any of them, may, subject to such rules as the Governor-General in Council may make in this behalf, be detained in the post office so long as may be necessary.

(2) Where separate parcel posts are established, parcels may be forwarded and conveyed by them, being detained, if necessary, in the post office for that purpose.

23. (1) Any postal article sent by post in contravention of any of the provisions of this Act may be detained and either returned to the sender or forwarded to destination, in each case charged with such additional postage (if any) as the Governor-General in Council may, by rule, direct.

(2) Any officer in charge of a post office or authorized by the Post-Master-General in this behalf may open or unfasten any newspaper or any book, pattern, or sample packet, in course of transmission by post, which he suspects to have been sent by post in contravention of section 21, or of any of the provisions of this Act relating to postage.

(3) Notwithstanding anything in sub-section (1) —

((a) any postal article sent by post in contravention of the provisions of section 19 may, under the authority of the Post-Master-General, if necessary, be opened and destroyed; and

“(b) any postal article sent by post in contravention of the provisions of section 20 may be disposed in such manner as the Governor-General in Council may by rule direct.”*

24. “Except as otherwise provided in this Act, where a Power to deal with postal articles containing goods contraband or liable to duty postal article suspected to contain any goods of which the import by post or the transmission by post is prohibited by or under any enactment for the time being in force.”* or anything liable to duty, is received for delivery at a post office, the officer in charge of the post office shall send a notice in writing to the addressee inviting him to attend, either in person or by agent, within a specified time at the post office, and shall

* The words within quotations have been substituted by Act III of 1912.

in the presence of the addressee or his agent, or if the addressee or his agent fails to attend as aforesaid then in his absence, open and examine the postal article :

Provided, first, that, if the Director-General so directs in the case of any post office or class of post offices, the officer in charge of the post office shall call in two respectable persons as witnesses before he opens a postal article in the absence of the addressee or his agent

Provided, secondly, that in all cases a postal article, after being opened under this section, shall be delivered to the addressee, unless it is required for the purpose of any further proceeding under this or any other law or enactment for the time being in force, and that the opening of the postal article and the circumstances connected therewith shall be immediately reported to the Post-Master General :—

Provided, thirdly, that nothing in this section shall prevent the detention of parcels, received by post from any place beyond the limits of British India, at the customs-port or other place at which they are received, and the opening of parcels so received by the Customs-authorities for the purpose of levying any duty of customs.

24A.* " The Governor-General in Council may, by general or special order, empower any officer, specified in such order, to deliver any postal article, received from beyond the limits of British India and suspected to contain anything liable to duty, to such customs authority as may be specified in the said order, and such customs authority shall deal with such article in accordance with the provisions of the Sea Customs Act, 1878,† or or any other law for the time being in force."

25. Where a notification has been published under section 19 of the Sea Customs Act, 1878,† in respect of any goods of any specified description, any officer of the post office empowered in this behalf by the Governor-General in Council may search, or cause search to be made, for any such goods in course of transmission by post, and shall deliver "all postal articles reasonably believed or found to contain such goods,"‡ to such officer as the Governor-General in Council may appoint in this behalf, and such goods may be disposed of in such manner as the Governor General in Council may direct.

"In carrying out any such search such officer of the Post Officer may open or unfastened, or cause to be opened or unfastened, any newspaper or book pattern or sample packet in course of transmission by post"

* Section 24A has been added by Act 15 of 1912. † Act VIII of 1878.

‡ The words within quotations have been substituted or added by Act III of 1912.

26. (1) On the occurrence of any public emergency, or in interest of the public safety or tranquillity, the Governor General in Council, or Local Government or any officer specially authorized in this behalf by the Governor-General in Council, may, by order in writing, direct that any postal articles or class or description of postal articles in course of transmission by post shall be intercepted or detained, or "shall be disposed of in such manner as the authority issuing the order may direct.

(2) If any doubt arises as to the existence of a public emergency, or as to whether any act done under sub section (1) was in the interest of the public safety or tranquillity a certificate signed by a Secretary to the Government of India or to the Local Government shall be conclusive proof on the point.

Power to deal with postal articles from abroad bearing fictitious or previously-used stamps.

27. (1) Where a postal article is received by post from any place beyond the limits of British India—

- (a) bearing a fictitious postage stamp, that is to say, any facsimile or imitation or representation of a postage stamp; or
- (b) purporting to be repaid with any postage stamp which has been previously used to prepay any other postal article,

the officer in charge of the post office at which the postal article is received shall send a notice to the addressee inviting him to attend, either in person or by agent, within a specified time at the post office to receive delivery of the postal article.

(2) If the addressee or his agent attends at the post office within the time specified in the notice, and consents to make known to the officer in charge of the post office the name and address of the sender of the postal article, and to re-deliver to the officer aforesaid the portion of the postal article which bears the address and the fictitious or previously-used postage stamp, or, if the postal article is inseparable from the stamp, the entire postal article, the postal article shall be delivered to the addressee or his agent.

(3) If the addressee or his agent fails to attend at the post office within the time specified in the notice, or, having attended within that time, refuses to make known the name and address of the sender, or to, re-deliver the postal article or portion thereof as required by sub-section (2), the postal article shall not be delivered to him, but shall be disposed of in such manner as the Governor-General in Council may direct.

Explanation.—For the purposes of this section, the expression "postage stamp" includes any postage stamp for denoting any rate or duty of postage of any part of Her Majesty's dominions, or of any Native State or foreign country.

27A.* No newspaper printed and published in British India without conforming to the rules laid down in the Press and Registration of Books Act, 1867 shall be transmitted by post.

27B.* (1) Any officer of the Post Office authorised by the Postmaster-General in this behalf may detain any postal article in course of transmission by post which he suspects to contain—

- (a) (i) any newspaper or book as defined in the Press and Registration of Books Act, 1867, or
- (ii) any document ;

containing any seditious matter, that is to say, any matter the publication of which is punishable under section 124 A of the Indian Penal Code ; or

- (b) any newspaper as defined in the Press and Registration of Books Act, 1867 edited, printed or published otherwise than in conformity with the rules laid down in that Act ;

and shall deliver any postal article under the provisions of sub-section (1) shall forthwith send by post to the addressee of such article notice of the fact of such detention.

(3) The Local Government shall cause the contents of any postal article detained under sub-section (1) to be examined and, if it appears to the Local Government that the article contained any newspaper, book or other document, of the nature described, in clause (a) or clause (b) of sub-section (1) may pass such orders as to the disposal of the article and its contents as it may deem proper, and, if it does not so appear, shall release the article and its contents, unless the same be otherwise liable to seizure under any law for the time being in force :

Provided that any person interested in any article detained under the provisions of clause (a) of sub-section (1) may, within two months from the date of such detention, apply to the Local Government for release of the same, and the Local Government shall consider such application and pass such orders thereon as it may deem to be proper :

Provided also that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the application, apply to the High Court for release of the article and

* Sections 27A to 27D have been inserted by Act 14 of 1922.

its contents on the ground that the article did not contain any newspaper, book or other document containing any seditious matter.

(4) In this section "document" includes, also any printing, drawing or photograph, or other visible representation.

27C.* Every application made under the second proviso to sub-section (3) of section 27 B shall be heard and determined in the manner provided by sections 99 D to 99 E of the Code of Criminal Procedure, 1898, by a special branch of the High Court constituted in the manner provided by section 99C of that code.

27D.* No order passed or action taken under section 27 B shall be called in question in any court of jurisdiction barred, otherwise than in accordance with the second proviso to sub-section (3) of that section.

CHAPTER VI.

REGISTRATION, INSURANCE, AND VALUE PAYABLE POST.

28. The sender of a postal article may, subject to the other provisions of this Act, have the article registered at the post office at which it is posted, and require a receipt therefor; and the Governor-General in Council may, by notification in the *Gazette of India*, direct that, in addition to any postage chargeable under this Act, such further fee as may be fixed by the notification shall be paid on account of the registration of postal articles.

29. (1) The Governor-General in Council may make rules as to the registration of postal articles.

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

- (a) declare in what cases registration shall be required;
- (b) prescribe the manner in which the fees for registration shall be paid; and
- (c) direct that twice the fee for registration shall be levied on the delivery of a postal article required on which the fee for registration has not been prepaid.

(3) Postal articles made over to the post office for the purpose of being registered shall be delivered, when registered, at such times and in such manner as the Director-General may, by order, from time to time appoint.

* Sections 27A to 27D have been inserted by Act 14 of 1932.

Insurance of postal articles. **30.** The Governor-General in Council may, by notification in the *Gazette of India*, direct—

- (a) that any postal article may, subject to the other provisions of this Act be insured at the post office at which it is posted against the risk of loss or damage in course of transmission by post, and that a receipt therefor shall be granted to the person posting it; and
- (b) that, in addition to any postage and fees for registration chargeable under this Act, such further fee as may be fixed by the notification shall be paid on account of the insurance of postal articles.

31. The Governor-General in Council may, by notification in the *Gazette of India*, declare in what cases insurance shall be required, and direct that any postal article containing anything required to be insured, which has been posted without being insured, shall be returned to the sender or shall be delivered to the addressee, subject to the payment of such special fee as may be fixed by the notification :

Provided that the levy of such special fee as aforesaid shall not impose any liability upon the Secretary of State for India in Council in respect of the postal article.

Power to make rules as to insurance. **32.** (1) The Governor-General in Council may make rules as to the insurance of postal articles.

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

- (a) declare what classes of postal articles may be insured under section 30; *
- (b) fix the limit of the amount for which postal articles may be insured; and
- (c) prescribe the manner in which the fees for insurance shall be paid.

(3) Postal articles made over to the post office for the purpose of being insured shall be delivered, when insured at such places and times, and in such manner, as the Director-General may, by order, from time to time appoint.

33. Subject to such conditions and restrictions as the Governor General in Council may, by rule, prescribe, the Secretary of State for India in Council shall be liable to pay compensation, not exceeding the amount for which a postal article has been

Liability in respect of postal articles insured.

insured, to the sender thereof for the loss of the postal article or its contents, or for any damage caused to it in course of transmission by post :

Provided that the compensation so payable shall in no case exceed the value of the article lost or the amount of damage caused.

34. The Governor-General in Council may, by notification in the *Gazette of India*, direct that, subject to the other provisions of this Act, and to the payment of fees at such rates as may be fixed by the notification, a sum of money specified in writing at the time of posting by the sender of a postal article shall be recoverable on the delivery thereof from the addressee, and that the sum, so recovered, shall be paid to the sender :

Transmission by post
of value-payable postal
articles

Provided that the Secretary of State for India in Council shall not incur any liability in respect of the sum specified for recovery, unless and until that sum has been received from the addressee.

Explanation—Postal articles sent in accordance with the provisions of this section may be described as "value-payable" postal articles.

*Power to make rules
as to value-payable postal
articles.

35. (1) The Governor-General in Council may make rules as to the transmission by post of value payable postal articles.

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

(a) declare what classes of postal articles may be sent as value-payable postal articles :

(b) direct that no postal article shall be so sent unless the sender declares that it is sent in execution of a *bona-fide* order received by him ;

(c) limit the value to be recovered on the delivery of any value-payable postal article ;*

(d) prescribe the form of declaration to be made by the senders of value payable postal articles, and the time and manner of the payment of fees.

(e) provided for the retention and repayment to the addressee in cases of fraud, of money recovered on the delivery of any value payable postal article and,

(f) prescribe the fees to be charged for inquiries into complaints regarding the delivery of or payment for value-payable postal articles."†

* Certain word after this repealed Act III. of 1912 has been omitted.

† The words within quotations have been inserted by Act III. of 1912,

(3) Postal articles shall be made over to the post office for the purpose of being sent as "value-payable," and shall be delivered, when so sent, at such times and in such manner as the Director-General may, by order, from time to time appoint.

"(4) No suit or other legal proceeding shall be instituted against the Secretary of State for India in Council or any officer of the Post office in respect of anything done, or in good faith purporting to be done, under any rule made under clause (e) of subsection (2)"*

36. (1) Where arrangements are in force with the United Kingdom, or with any British possession, Native State or foreign country, ^{Power to give effect to arrangements with other countries.} ~~for the~~ transmission by post of registered, insured, or value-payable postal articles between British India and the United Kingdom or such possession, State, or country, the Governor-General in Council may make rules to give effect to such arrangements.

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

- (a) the form of declaration to be made by the senders of such postal articles as aforesaid; and
- (b) the fees to be charged in respect thereof.

CHAPTER VII.

UNDELIVERED POSTAL ARTICLES.

37. (1) The Governor-General in Council may make rules as ^{Power to make rules as to disposal of undelivered postal articles.} to the disposal of postal articles which, for any reason, cannot be delivered (hereinafter referred to as "undelivered postal articles.")

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

- (a) prescribe the period during which undelivered postal articles at a post office shall remain in that office; and
- (b) provide for the publication of lists of undelivered postal articles, or of any class of undelivered postal articles.

(3) Every undelivered postal article, after being detained at a post office for the period prescribed by rule under the foregoing provisions of this section, shall be either forwarded, free of further charge, to the post office at which it was posted for return to the sender, or sent to the office of the Post-Master-General.

38. (1) Every postal article received ^{Disposal of undelivered postal articles at office of Post-Master-General.} at the office of the Post-Master-General under sub-section (3) of section 37 shall be dealt with as follows :—

* The words within quotations have been added by Act III of 1912.

- (a) if practicable, it shall be re-directed and forwarded by post to the addressee; or,
- (b) if it cannot be re-directed and forwarded as aforesaid, it shall be opened by some officer appointed by the Post-Master-General in this behalf, and bound to secrecy, in order to ascertain the name and address of the sender.

(2) If the name and address of the sender are so ascertained, it shall be returned by post to the sender, free of further charge, or subject to such further charge as the Governor-General in Council may, by rule, direct.

39. Undelivered postal articles which cannot be disposed of under the foregoing provisions shall be detained in the office of the Post-Master-General for such further period (if any), and shall be dealt with in such manner, as the Governor-General in Council may, by rule, direct:

Provided that—

- (a) letters and postcards shall be destroyed;
- (b) money or saleable property, not being of a perishable nature, found in any undelivered postal article, shall be detained for a period of one year in the office of the Post-Master-General, and, if, on the expiration of that period, no person has established his right thereto, shall, if money, be credited to the post office, and, if saleable property, be sold, the sale-proceeds being credited to the post office.

CHAPTER VIII.

SHIP LETTERS.

40. The master of a ship, not being a mail ship about to depart from any port in British India to any port within, or any port or place beyond, British India, shall receive on board any mail bag tendered to him by any officer of the post office for conveyance, granting a receipt therefor in such form as the Governor General in Council may, by rule, prescribe and shall, without delay, deliver the same at the port or place of destination.

41. (1) The master of a ship arriving at any port in British India shall, without delay, cause every postal article or mail bag on board which is directed to that port and is within the exclusive privilege conferred on the Governor-General in Council by section 4, to be

delivered either at the post office at that port, or to some officer of the post office authorized in this behalf by the Post-Master-General.

(2) If there is on board any postal article or mail bag which is directed to any other place within British India, and is within the exclusive privilege aforesaid, the master shall, without delay, report the fact to the officer in charge of the post office at the port of arrival, and act according to the directions he may receive from such officer, and the receipt of such officer shall discharge him from all further responsibility in respect of the postal article or mail bag.

42. The Governor General in Council may, by notification in the *Gazette of India*, declare what gratuities shall be allowed to masters or ships, not being mail ships, in respect of postal articles received by them for conveyance on behalf of the post office, and the master of a ship, not being a mail ship, about to leave any port in British India as aforesaid, shall, if he receives on board a mail bag for conveyance, be entitled to demand and obtain immediately the amount of the gratuity payable under this section in respect of the mail bag and its contents.

CHAPTER IX.

MONEY ORDERS.

43. (1) The Governor-General in Council may provide for the remitting of small sums of money through the post office by means of money orders, and may make rules as to such money orders.

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

- (a) the limit of amount for which money orders may be issued;
- (b) the period during which money orders shall remain current; and
- (c) the rates of commission or the fees to be charged on money orders or in respect thereof.

44. (1) Subject to such conditions as the Governor-General in Council may, by rules made under section 43, prescribe in respect of the levy of additional rates of commission or fees or any other matters, a person remitting money through the post office by

means of a money order may require that the amount of the order, if not paid to the payee, be repaid to him, or be paid to such person other than the original payee as he may direct.

(2) If neither the payee nor the remitter of a money order can be found, and if within the period of one year from the date of the issue of the order, no claim is made by such payee or remitter, the amount of such order shall not be claimable from the Government.

45. The Governor-General in Council may authorize the Power to provide for issue, in such form as may be suitable, of the issue of postal money orders, to be called postal orders, or orders. by such other designation as may be deemed appropriate, for certain fixed amounts, and may make rules as to the rates of commission to be charged thereon and the manner in which, and conditions subject to which, they may be issued, paid, and cancelled :

Provided that no such order shall be issued for an amount in excess of the rupees.

46. (1) Where arrangements are in force with the United Kingdom, or with any British possession, Native State, or foreign country, for the Power to give effect to arrangements with other countries issue and payment through the post office of money orders between British India and the United Kingdom or such possession, State, or country, the Governor-General in Council may make rules to give effect to such arrangements.

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

- (a) the manner in which, and the conditions subject to which, such orders may be issued and paid in British India ;
- (b) the rates of commission to be charged thereon.

47. If any person, without reasonable excuse, the burden of proving which shall lie on him, neglects or refuses to refund—

- (a) any amount paid to him in respect of a money order by an officer of the post office in excess of what ought to have been paid to him in respect thereof, or
- (b) the amount of a money order paid by an officer of the post office to him instead of to some other person to whom it ought to have been paid,

such amount shall be recoverable by an officer of the post office authorized by the Post-Master-General in this behalf from the person so neglecting or refusing as if were an arrear of land-revenue due from him.

48. No suit or other legal proceeding shall be instituted against the Secretary of State for India in liability in respect of Council or any officer of the post office in money orders. respect of—

- (a) any thing done under any rule made by the Governor-General in Council under this Chapter; or
- (b) the wrong payment of a money order caused by incorrect or incomplete information given by the remitter as to the name and address of the payee, provided that, as regards incomplete information, there was reasonable justification for accepting the information as a sufficient description for the purpose of identifying the payee; or
- (c) the payment of any money order being refused or delayed by, or on account of, any accidental neglect, omission, or mistake, by, or on the part of, an officer of the post office, or for any other cause whatsoever, other than the fraud or wilful act or default of such officer; or
- (d) any wrong payment of a money order after the expiration of one year from the date of the issue of the order.
- (e) any wrong payment or delay in payment a money order beyond the limits of British India by an officer or any post office not being one established by the Governor-General in Council.*

CHAPTER X.

PENALTIES AND PROCEDURE.

Offences by Officers of the Post Office.

Penalty for misconduct of person employed to carry or deliver mail bags or postal articles.

49. Whoever, being employed to carry or deliver any mail bag or any postal article in course of transmission by post—

- (a) is in state of intoxication while so employed, or
- (b) is guilty of carelessness or other misconduct, whereby the safety of any such mail bag or postal article as aforesaid is endangered, or
- (c) loiters or makes delay in the conveyance or delivery of any such mail bag or postal article as aforesaid, or
- (d) does not use due care and diligence safely to convey or deliver any such mail bag or postal article as aforesaid,

shall be punishable with fine which may extend to fifty rupees.

* The words within quotations have been added by Act III of 1912.

50. Whoever, being employed to carry or deliver any mail bag or any postal article in course of transmission by post, voluntarily withdraws from the duties of his office without permission, or without having given one month's previous notice in writing, shall be punishable with imprisonment which may extend to one month, or with fine which may extend to fifty rupees, or with both.

Penalty for voluntary withdrawal from duty, without permission or notice, of person employed to carry or deliver mail bags or postal articles.

rupees, or with both.

51. Whoever, being employed to carry or deliver any postal article in course of transmission by post, and required, while so employed, to keep any register, makes, or causes or suffers to be made, any false entry in the register with intent to induce the belief that he has visited a place, or delivered a postal article, which he has not visited or delivered, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one hundred rupees, or with both.

Penalty for making false entry in register kept by person employed to carry or deliver postal articles

a place, or delivered a postal article, which he has not visited or delivered, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one hundred rupees, or with both.

52. Whoever, being an officer of the post office, commits theft in respect of, or dishonestly misappropriates, or, for any purpose whatsoever, secretes, destroys, or throws away, any postal article in course of transmission by post or anything contained therein, shall be punishable with imprisonment for a term which may extend to seven years, and shall also be punishable with fine.

Penalty for theft, dishonest misappropriation, secretion, destruction, or throwing away, of postal articles.

punishable with imprisonment for a term which may extend to seven years, and shall also be punishable with fine.

53. Whoever, being an officer of the post office, contrary to his duty, opens, or causes or suffers to be opened, any postal article in course of transmitting by post, or wilfully detains or delays, or causes or suffers to be detained or delayed, any such postal article, shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both :

Penalty for opening, detaining, or delaying postal articles.

transmitting by post, or wilfully detains or delays, or causes or suffers to be detained or delayed, any such postal article, shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both :

Provided that nothing in this section shall extend to the opening, detaining, or delaying of any postal article under the authority of this Act, or in obedience to the order in writing of the Governor-General in Council or the direction of a competent Court.

Penalty for fraud in connection with official marks, and for receipt of excess postage.

54. Whoever, being an officer of the post office,—

- (a) fraudulently puts any wrong official mark on a postal article, or

(b) fraudulently alters, removes, or causes to disappear any official mark which is on a postal article, or,

(c) being entrusted with the delivery of any postal article, knowingly demands or receives any sum of money in respect of the postage thereof which is not chargeable under this Act,

shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

55. Whoever, being an officer of the post office entrusted with the preparing or keeping of any document, fraudulently prepares the document incorrectly, or alters or secretes or destroys the document, shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

Penalty for fraudulently preparing, altering, secreting or destroying post office documents.

56. Whoever, being an officer of the post office, sends by post, or puts into any mail bag, any postal article upon which postage has not been paid or charged in the manner prescribed by this Act, intending thereby to defraud the Government of the postage on such postal article, shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

Penalty for fraudulently sending unpaid postal articles.

57. (1) Whoever, being an officer of the post office employed in any place in India beyond the limits of British India in which posts are established by the Governor-General in Council, or being appointed to sell postage stamps in any such place, commits therein an offence punishable under this Act, shall be punishable either in the place where the offence was committed by any Court or officer duly empowered by the Governor-General in Council to take cognizance of offences committed in that place, or in any part of British India by any Court of competent jurisdiction, as if the offence had been committed in that part.

Punishment of offences committed in India outside British India.

(2) The provisions of section 188 of the Code of Criminal Procedure, 1898, shall not apply to any offence referred to in this section.

Other Offences.

Penalty for contravention of section 4.

58. Whoever—

(a) conveys, otherwise than by post, a letter within the exclusive privilege conferred on the Governor-General in Council by section 4, or

- (b) performs any service incidental to convey, otherwise than by post, any letter within the exclusive privilege aforesaid, or
- (c) sends, or tenders or delivers in order to be sent, otherwise than by post, a letter within the exclusive privilege aforesaid, or
- (d) makes a collection of letters excepted from the exclusive privilege aforesaid for the purpose of sending them otherwise than by post,

shall be punishable with fine which may extend to fifty rupees for every such letter.

(2) Whoever, having already been convicted of an offence under this section, is again convicted thereunder, shall, on every such subsequent conviction, be punishable with fine which may extend to five hundred rupees.

59. (1) Whoever, in contravention of the provisions of section 5, carries, receives, tenders, or delivers letters, or collects letters, shall be punishable with fine which may extend to fifty rupees for every such letter.

(2) Whoever, having already been convicted of an offence under this section, is again convicted thereunder, shall on every such subsequent conviction, be punishable with fine which may extend to five hundred rupees

Penalty for breach of rules under section 16. **60.** Whoever, being appointed to sell postage stamps,—

- (a) takes from any purchaser for any postage stamp or quantity of postage stamps a price higher than that fixed by any rule made under section 16, sub-section (3), clause (a), shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two hundred rupees, or with both; or
- (b) commits a breach of any other rule made under section 16, shall be punishable with fine which may extend to two hundred rupees.

61. (1) Whoever, in contravention of the provisions of section 19 or section 20, sends, or tenders or makes over in order to be sent, by post any postal article or anything, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both,

(2) The detention in the post office of any postal article on the ground of its having been sent in contravention of the provisions of section 19 or section 20 shall not exempt the sender from any proceedings which might be taken if the postal article had been delivered in due course of post.

62. Whoever places in or against any letter-box provided by the post office for the reception of postal articles any fire, match, or light, any explosive, dangerous, filthy, noxious, or deleterious substance, or any fluid, or commits a nuisance in or against any such letter-box, or does any thing likely to injure any such letter-box or its appurtenances or contents, shall be punishable with imprisonment for a term which may extend to one year, or with fine, or with both.

63. Whoever, without due authority, affixes any placard, advertisement, notice, list, document, board, or other thing in or on or paints, tars, or in any way disfigures, any post office or any letter box provided by the post office for the reception of postal articles, shall, be punishable with fine which may extend to fifty rupees.

64. Whoever, being required by this Act to make a declaration in respect of any postal article to be sent by post or the contents or value thereof, makes in his declaration any statement which he knows, or has reason to believe, to be false, or does not believe to be true, shall be punishable with fine which may extend to two hundred rupees, and, if the false declaration is made for the purpose of defrauding the Government, with fine which may extend to five hundred rupees.

65. Whoever, being the master of a ship,—
Penalty for master of ship failing to comply with the provisions of section 40 or 41.

(a) fails to comply with the provisions of section 40, or,

(b) without reasonable excuse, the burden of proving which shall lie on him, fails to deliver any postal article or mail bag, or to comply with the directions of the officer in charge of the post office at a port of arrival, as required by section 41,

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

66. (1) Whoever, being either the master of a ship arriving at any port in British India or any one of letters on board vessel on board, knowingly has in his baggage arriving in port or in his possession or custody, after the postal articles on board or any of them have been sent to the post office at the port of arrival, any postal article within the exclusive privilege conferred on the Governor-General in Council by section 4, shall be punishable with fine, which may extend to fifty rupees for every such postal article as aforesaid.

(2) Whoever, being such master or other person as aforesaid, detains any such postal article as aforesaid after demand made for it by an officer of the post office, shall be punishable with fine which may extend to one hundred rupees for every such postal article.

67. Whoever except under the authority of this Act "or Penalty for declaring any other Act for the time being in force"* mails or opening mail-bag or in obedience to the order in writing of the Governor-General in Council or the direction of a competent Court, detains the mails or any postal article in course of transmission by post, or on any pretence opens a mail-bag in course of transmission by post, shall be punishable with fine which may extend to two hundred rupees :

Provided that nothing in this section shall prevent the detention of an officer of the post office carrying the mails or any postal article in course of transmission by post, on a charge of having committed an offence declared to be cognizable by the Code of Criminal Procedure, 1898, or any other law for the time being in force.

68. Whoever fraudulently retains, or wilfully secrets or makes away with, or keeps or detains, or, Penalty for retaining postal articles wrongly when required by an officer of the post delivered or mail-bags office, neglects or refuses to deliver up, any postal article in course of transmission by post which ought to have been delivered to any other person or a mail bag containing a postal article, shall be punishable with imprisonment for a term which may extend to two years, and shall also be punishable with fine.

69. Whoever, not being an officer of the post office, wilfully and maliciously, with intent to injure any person, either opens, or causes to be opened, any letter which ought to have been delivered, or does any act whereby the due delivery of a letter to any person is prevented or impeded 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.

* The words within quotations have been added by Act 15 of 1921.

Provided that nothing in this section shall apply to a person who does any act to which the section applies, if he is a parent, or in the position of a parent or guardian, of the addressee, and the addressee is a minor or a ward.

General.

70. Whoever abets the commission of any offence punishable under this Act, or attempts to commit any offence so punishable, shall be punishable with the punishment provided for that offence.

71. In every prosecution for an offence in respect of a mail-bag, or of any postal article sent by post, it shall be sufficient, for the purpose of the charge, to describe the mail-bag or postal article as being the property of the post office, and it shall not be necessary to prove that the mail-bag or postal-article was of any value.

72. No Court shall take cognizance of an offence punishable under any of the provisions of sections 51, 53, 54, clauses (a) and (b), 55, 56, 58, 59, 61, 64, 65, 66, and 67 of this Act, unless upon complaint made by order of, or under authority from, the Director General or a post-Master-General.

CHAPTER XI.

SUPPLEMENTAL.

73. (1) The Governor-General in Council may make rules for the management of any Zamindari or other district post.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may declare what portions of this Act shall be applicable to zamindari and other district posts, and to the persons employed in connection therewith.

74. (1) In addition to the powers hereinbefore conferred, the Governor-General in Council may make rules to carry out any of the purposes and objects of this Act.

(2) In making any rule under this Act, the Governor-General in Council may direct that a breach of it shall be punishable with fine which may extend to fifty rupees.

(3) All rules made by the Governor-General in Council under this Act shall be published in the *Gazette of India*, and, on such publication, shall have effect as if enacted by this Act.

75. The Governor-General in Council may, by notification in the *Gazette of India*, authorize, either absolutely or subject to conditions, the Director-General to exercise any of the powers conferred upon the Governor-General in Council by this Act other than a power to make rules.

76. [Repealed by Act X of 1914]

77. Nothing in this Act shall derogate from or affect the provisions of the East India Company Act 1780,* or any enactment amending or extending the same.

THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

(See Section 7)

LETTERS.

For a weight not exceeding two and a half tolas	...	One anna.
For every two and a half tolas, or fractions thereof exceeding two and a half tolas.	One anna.

POST-CARDS

Single	...	Half an anna.
Reply	...	One anna.

BOOKS, PATTERN AND SAMPLE PACKETS.

For every five tolas or fraction thereof	...	Half an anna.
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REGISTERED NEWS-PAPERS

For a weight not exceeding eight tolas	...	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas.	Half an anna.
Every twenty tolas, or fraction thereof, exceeding twenty tolas	...	Half an anna.

PARCELS.

For a weight not exceeding twenty tolas	...	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	...	Four annas.
For every forty tolas or fraction thereof, exceeding forty tolas.	Four annas.

ACT NO. IX OF 1898.**The Live-Stock Importation Act, 1898.**

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the Assent of the Governor-General on the
12th August 1898.**An Act to make Better Provision for the Regulation of the
Importation of Live-stock.*

WHEREAS it is expedient to make better provision for the regulation of the importation of live stock which is liable to be affected by infectious or contagious disorders ; It is hereby enacted as follows :—

Short title, local extent, and commencement. **1.** (1) This Act may be called the "Live-stock Importation Act, 1898."*

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

(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 "infectious or contagious disorders" includes tick-pest, anthrax, glanders, farcy, scabies, and any other disease or disorder which may be specified by the Governor-General in Council by notification in the *Gazette of India* ; and

(b) 'live-stock' includes horses, kine, camels, sheep, and any other animal which may be specified by the Governor-General in Council by notification in the *Gazette of India*.

3. (1) The Governor-General in Council may, by notification in the *Gazette of India*, regulate, restrict, or prohibit, in such manner, and to such extent as he may think fit, the bringing or taking, by sea or land, into British India or any specified place therein, of any live-stock which may be liable to be affected by infectious or contagious disorders, and of any fodder, dung, stable-litter, clothing, harness, or fittings appertaining to live-stock, or that may have been in contact therewith.

Power to regulate importation of live-stock.

* Here the word "and" has been repealed by Act X. of 1914

(2) A notification under sub-section (1) shall operate as if it had been issued under section 19 of the Sea Customs Act, 1878,* and the officers of customs at every port shall have the same powers in respect of any live-stock or thing, with regard to the importation of which such a notification has been issued, and the vessel containing the same, as they have for the time being in respect of any article the importation of which is regulated, restricted, or prohibited by the law relating to sea customs, and the vessel containing the same; and the enactments for the time being in force relating to sea customs or any such article or vessel shall apply accordingly.

4. (1) The Local Government may, subject to the control of the Governor-General in Council, make rules for the detention, inspection, disinfection, or destruction of imported live stock, and of fodder, dung, stable-litter, clothing, harness, or fittings appertaining to imported live-stock, or that may have been in contact therewith and for regulating the powers and duties of the officers whom it may appoint in this behalf.

(2) In making any rule under this section the Local Government may direct that a breach thereof shall be punishable with fine which may extend to one thousand rupees.

5. No suit, prosecution, or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

Power for Local Government to make rules.

Protection to persons acting under Act.

* Act VIII of 1878

ACT No. X. OF 1898.

The Indian Insolvency Rules Act, 1898.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*Received the Assent of the Governor-General on the 2nd September 1898.**An Act to make Provision for certain Matters connected with Insolvency.*

WHEREAS doubts have arisen as to the extent of the power to make rules conferred by sections 15 and 76 of the Indian Insolvency Act, 1848,* and whereas it is expedient to remove those doubts, and to confirm certain rules which were made by the High Court of Judicature at Bombay on the thirty-first day of July 1878 ; It is hereby enacted as follows :—

Short title and com- 1. (1) This Act may be called the
mencement. "Indian Insolvency Rules Act, 1898 ; †

(2) It shall come into force at once.

2. & 3. [*Repealed by Act III. of 1907.*]

4. The Chief Justice of the said Court may, with the previous sanction of the Governor-General in Council, pay to the present official assignee, out of the interest on the Unclaimed Dividend Account, such sum by way of pension on retirement or bonus in lieu thereof as may be reasonable and proper, having regard to the length, nature, and conditions of his service.

* II & 12 Vict., c. 21.

† The word "and" has been repealed by Act X. of 1914.

ACT No. XII. OF 1898.

The Central Provinces Land-Revenue Act, 1898.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*Received the assent of the Governor-General on the 21st October 1898.**An Act further to amend the Central Provinces Land-Revenue Act, 1881.*

Whereas it is expedient further to amend the Central Provinces Land-revenue Act, 1881,* It is hereby enacted as follows:—

Short title and commencement. **1** (1) This Act may be called the Central Provinces Land-Revenue Act, 1898 ; and

(2) It shall come into force at once.

Substitution of new definition of "sir-land" for that contained in section 4, clause (6), Act XVIII., 1881.

namely :—

2. In Chapter I. of the Central Provinces Land revenue Act, 1881* (hereinafter referred to as "the said Act"), clause (6) of section 4 is repealed, and after section 4 the following shall be added,

[*Vide vol. II. 545.*]

Substitution of new section 65 A, Act XVIII., 1881.

3. For section 65 A of the said Act the following shall be substituted, namely :—

[*Vide vol. II. p. 563.*]

Substitution of new section for section 69, Act XVIII., 1881.

4. For section 69 of the said Act the following shall be substituted, namely :—

[*Vide vol. II 569.*]

Amendment of section 78, XVIII., 1881.

5. In section 78 of the said Act, after the figures "69," the word and figure "sub-section (1)," shall be inserted.

Addition of an explanation to section 91, Act XVIII., 1881.

6. To section 91 of the said Act the following explanation shall be added, namely :—

"*Explanation.*—The term 'assigns' in this section includes a mortgagee in possession and a thikadar."

* Act XVIII of 1881,

Addition of new section after section 91, Act XVIII., 1881. 7. After section 91 of the said Act the following shall be added, namely :—

[*Vide vol. II 575.*]

Addition to section 132, Act XVIII., 1881. 8. For clause (i) of section 132 of the said Act the following clauses shall be substituted namely :—

[*Vide vol. II 587.*]

Addition of new section after section 136V., Act XVIII., 1881. 9. After section 136V. of the said Act the following section shall be added, namely :—

[*Vide vol II 593*]

Rules regarding village-watchmen may provide for their punishment. 10. In clause (a) of section 147A of the said Act, between the words "appointment" and "suspension" the word "punishment" shall be inserted.

Addition of new section after section 119, Act XVIII., 1881. 11. In chapter XII. of the said Act, after section 157 the following shall be added, namely :—

[*Vide vol. II. 602.*]

Transfer from Criminal to Revenue Courts of Power to fine a mukaddam for breach of duty under the Act. 12. In sections 161A and 161B of the said Act, for the words "punishable with fine" the words "liable, on the order of a Deputy Commissioner, to a fine" shall be substituted.

Repeals. 13. Sections 3, 5, 17, 19, 20, and 24 of the*Central Provinces Land-revenue Act, 1889,* are repealed.

ACT NO XIII OF 1898 :**The Burma Laws Act, 1898.**

Passed by the Governor-General of India in Council.

Received the assent of the Governor General on the 4th November 1898.

An Act to declare the Regulations of the Bengal Code and Acts of the Governor-General in Council now in force in Upper Burma, and to make certain provisions regarding the law in Burma and other matters

WHEREAS it is expedient to declare the Regulations of the Bengal Code and Acts of the Governor-General in Council now in force in Upper Burma, and to make certain provisions regarding the law in Burma ;

And whereas it is also expedient to amend, repeal, and facilitate the citation of, various enactments in force in Burma ;

It is hereby enacted as follows :—

Preliminary.

Short title, commencement and extent 1. (1) This Act may be called "The Burma Laws Act, 1898 ;" and

(2) It shall come into force at once.

(3) Save in so far as it applies expressly or by necessary implication to particular territory only, it extends to the whole of British India.

2 Save as otherwise in this Act expressly declared, nothing herein contained shall affect the provisions of the Arakan Hill District Laws Regulation, 1874,* the Kachin Hill Tribes Regulation, 1895,† the Chin Hills Regulation, 1896,‡ or any special or local law for the time being in force in Burma or any part thereof.

Definitions. 3. In This Act, unless there is anything repugnant in the subject or context :—

(a) the word "Burma" means the territories for, the time being administered by the Lieutenant-Governor of Burma ;

* Reg. IX. of 1874.

† Reg. I of 1895.

‡ Reg. V. of 1896

- (b) the word "chief," used with reference to a Shan State, includes a person temporarily administering such a State;
- (c) the expression "Chin Hills" means the territories for the time being known as the Chin Hills;
- (d) the expression "Lower Burma" means the territories for the time being included in Lower Burma;
- (e) the expression "Shan States" means the territories for the time being included in the Shan States; and
- (f) the expression "Upper Burma" means the territories for the time being included in Upper Burma, including also the Chin Hills.

Upper Burma.

4. (1) Subject to the provisions of this Act, and of any other enactment for the time being in force, this, Bengal Regulations and Acts of the Governor-General in Council in force in Upper Burma. Act and the enactments mentioned in the first schedule, to the extent specified in the fourth column thereof, shall be deemed to be in force in Upper Burma.

(2) A Regulation of the Bengal Code or an Act of the Governor-General in Council passed before the commencement of this Act, but not mentioned in the first schedule, shall not be deemed to be in force in Upper Burma, or in any part thereof, unless it is, after the commencement of this Act, extended thereto in exercise of the powers conferred by section 5 of the Scheduled Districts Act, 1874,* or any other enactment for the time being in force.

(3) The undermentioned enactments shall, in their application to Upper Burma, be deemed to be subject to the following modifications, that is to say :—

- (a) in the Indian Tolls Act, 1851,† for the last sixteen words of section 4, the words "or of any person or property exempted by order of the Local Government from payment of tolls" shall be substituted ‡
- (c) in the Indian Evidence Act, 1872,§ after the expression "police-officer" in section 25, the words "who is not a Magistrate" shall be inserted.

(4) This section does not extend to the Shan States.

* Act XIV of 1874.

† Act VIII. of 1851.

‡ Clause (2) has been repealed by Act IV. of 1909. § Act I. of 1872.

Division of Upper
Burma into divisions,
districts, subdivisions,
townships, and circles.

5. The Local Government may, for administrative, including revenue, purposes,—

- (a)* divide Upper Burma into divisions, and each of those divisions into districts, and vary the limits of those divisions and districts, and,
- (b)* divide each of those districts into sub-divisions, each of those sub-divisions into townships, and each of those townships into circles, and vary the limits of those sub-divisions, townships, and circles.

6. For the purpose of facilitating the application of any Construction of enact- enactment for the time being in force in any part of Upper Burma, any Court may construe the enactment with such alterations, not affecting the substance, as may be necessary or proper to adapt it to the matter before the Court.

Lower Burma.

7. Where, in any enactment in force, on the twenty-fourth day of September 1886, in any part of Lower Burma, and still in force, there occurs a reference to the "British Burma Gazette," or a reference to "the territories administered by the Chief Commissioner of British Burma (or Burma)," or to "British Burma" or "Burma" (except where the expression "Burma" occurs in section 3 of the Petroleum Act, 1886),† such reference shall be construed as referring to the Burma Gazette or to Lower Burma, as the case may be.

8. The un repealed portions of Regulation III. of 1818 of the Extension of Bengal Bengal Code shall, *mutatis mutandis*, be deemed to extend, and on and from the Regulation III., 1818, to Lower Burma. sixteen day of September, 1875, to have extended, to Lower Burma

9. In the tracts of country respectively known as the Salween District and the Hill District of Arakan, section 20 of the Police Act, 1861‡ shall not apply to any police-officer appointed under section 4 of that Act, and, notwithstanding anything in the Code of Criminal Procedure, 1898,§ the Local Government shall continue to have power to confer on any such police-officer in either of those tracts, either generally or in regard to particular cases or classes of cases, all or any of the powers conferred or conferable by or under that Code on any Magistrate.

* Certain words have been omitted by Act IV. of 1914.

† Act XII. of 1886.

‡ Act V. of 1861,

§ Act V. of 1898.

The Shan States.

10. (1) The Local Government, with the previous sanction of the Governor-General in Council, may, by notification in the Burma Gazette, extend, with such restrictions and modifications as it thinks fit, to all or any of the Shan States, or to any specified local area in the Shan States, any enactment which is in force in any part of Upper Burma at the date of the extension.

(2) Unless and until it is extended under sub-section (1), or unless it is expressed by special mention of the Shan States to extend thereto, an enactment shall not be in force in the Shan States, or in any part thereof.

(3) The Local Government "subject to the control of the Governor-General in Council,"* may, by notification in the Burma Gazette, declare what territories constitute the Shan States for the purposes of this Act.

11. (1) Subject to the provisions of this Act, and of any other enactment for the time being in force in a Shan State, and to such conditions as may have been, or may be, prescribed by the Local Government, with the approval of the Governor-General in Council, in any instrument recognizing a person as the chief of the State, the administration of civil and criminal justice and the collection of the revenue within the State shall be vested in the person for the time being recognized by the Local Government as the chief of the State.

(2) Subject as aforesaid, the law to be administered in a Shan State shall be the customary law of the State in so far as that law is in accordance with justice, equity, and good conscience, and in so far as the punishments which may be awarded thereunder or the practices which are permitted thereby, are in conformity with the spirit of the law in force in the rest of British India.

Participation of the Government in the administration of Shan States.

12 (1) The Local Government may, by order,—

- (a) appoint officers to undertake, or to take part in, the administration of civil and criminal justice and the collection of the revenue within the Shan States ;
- (b) "subject to the control of the Governor-General in Council,"* define the powers, and regulate the procedure, of officers so appointed and their deputies and subordinates, and of the chiefs and their deputies and subordinates ;

* The words within quotations have been substituted by Act 38 of 1920.

- (c) "subject to the control of the Governor-General in Council,"* direct by what authority any jurisdiction, power, or duty incident to the operation of any enactment for the time being in force in the Shan States is to be exercised or performed;
 - (d) modify the customary law of the Shan States, in so far as, in the opinion of the Local Government, that law is not in accordance with justice, equity and good conscience, or authorizes punishments, or permits practices, which are not in conformity with the spirit of the law in force in the rest of British India; and
 - (e) modify the system of taxation in the Shan States, and regulate the assessment and collection of the revenue therein.
- (2) An order of the Local Government under sub section (1) may have reference to any one Shan State, or to any specified local area therein, or to any number of Shan States, specified or referred to in the order.

General.

13 (1) Where, in any suit or other proceeding in Burma, it is necessary for the Court to decide any question regarding succession, inheritance, marriage, or caste, or any religious usage or institution,—

Law to be administered in certain cases

- (a) the Buddhist law in cases where the parties are Buddhists,
 - (b) the Muhammadan law in cases where the parties are Muhammadans, and
 - (c) the Hindu law in cases where the parties are Hindus,
- shall form the rule of decision, except in so far as such law has, by enactment, been altered or abolished, or is opposed to any custom having the force of law.

(2) Subject to the provisions of sub-section (1), and of any other enactment, for the time being in force, all questions arising in civil cases instituted in the Courts of Rangoon shall be dealt with and determined according to the law for the time being administered by the High Court of Judicature at Fort William in Bengal in the exercise of its ordinary original civil jurisdiction.

(3) In cases not provided for by sub section (1) or sub-section (2), or by any other enactment for the time being in force, the decision shall be according to justice, equity, and good conscience.

(4) This section does not extend to the Shan States.

* The words within quotations have been substituted by Act 39 of 1920

14. (1) The Local Government, "subject to the control of" the Governor General in Council, may, by notification in the Burma Gazette, transfer any portion of Upper Burma to Lower Burma, or any portion of Lower Burma to Upper Burma, with effect from a date to be specified in the notification, and, on and with effect from that date, the portion so transferred shall form part of Lower Burma or Upper Burma, as the case may be.

(2) When any portion of Upper Burma (except the Shan States) is transferred to Lower Burma, the territory so transferred shall, unless the Governor-General in Council otherwise directs, continue to be a Scheduled District.

(3) When any portion of Lower Burma is transferred to Upper Burma, the Governor General in Council may direct that the territory so transferred shall form part of the Scheduled District of Upper Burma.

15. All powers conferred or duties imposed upon the Chief Commissioner of British Burma or Burma by or under any enactment shall be deemed to be, and, on and with effect from the first day of May, 1897, to have been, conferred or imposed upon the Lieutenant-Governor of Burma; and, subject to the provisions of section 7, all references in any instrument to the said Chief Commissioner shall, on and with effect from that date, be construed as referring to the Lieutenant-Governor.

16. The enactments mentioned in the third schedule are hereby amended to the extent and in the manner specified in the fourth column thereof.

17. The enactments mentioned in the fourth schedule may, without prejudice to any other mode of citation, be cited for all purposes by the appropriate short titles specified in the fourth column thereof.

18. [*Repealed by Act 1. of 1903.*]

* The words within quotations have been substituted by Act 38 of 1920.

THE FIRST SCHEDULE.

See section 4, sub-section (x).

ENACTMENTS DECLARED IN FORCE IN UPPER BURMA

[NOTE.—The citation of an enactment includes all enactments, passed before the commencement of this Act, expressly amending the former enactment.]

1	2	3	4
Year	No.	Short title.	Extent of application.
<i>Regulation of the Bengal Code.</i>			
1818	III	The Bengal State Prisoners Regulation, 1818.	So much as is un-repealed.
<i>Acts of the Governor General in Council.</i>			
1843	V.	The Indian Slavery Act, 1843 ...	So much as is un-repealed
1847	XX.	The Indian Copyright Act, 1847	Ditto.
1850	XII	The Public Accountants' Defaults Act, 1850.	Ditto.
"	XVIII.	The Judicial Officers' Protection Act, 1850	The whole Act.
"	XIX.	The Apprentices Act, 1850 ...	So much as is un-repealed.
"	XXXIV.	The State Prisoners Act, 1850 ...	Ditto.
"	XXXVII.	The Public Servants (Inquiries) Act, 1850.	Ditto.
1851	VIII	The Indian Tolls Act, 1851 ...	Ditto.
1852	XXX.	The Indian Naturalisation Act, 1852.	Ditto.
1853	II.	The Landholders' Public Charges and Duties Act, 1853.	The whole Act.
1855	XII.	The Legal Representatives' Suits Act, 1855.	So much as is un-repealed.
"	XIII.	The Indian Fatal Accidents Act, 1855.	Ditto.
"	XXIV.	The Penal Servitude Act, 1855 ...	Ditto. *

* Certain words after this repealed by Act 4 of 1922 have been omitted.

THE FIRST SCHEDULE—*contd.*ENACTMENTS DECLARED IN FORCE IN UPPER BURMA—*contd.*

1	2	3	4
Year.	No.	Short title.	Extent of application.
<i>Acts of the Governor-General in Council—contd.</i>			
1858	III.	The State Prisoners Act, 1858 ...	Section 5
"	XXXV.	The Lunacy (District Courts) Act, 1858.	So much as is un-repealed.
"	XXXVI.	The Indian Lunatic Asylums Act, 1858.	Ditto.
1859	IX.	The Forfeiture Act, 1859 ...	Ditto.
1860	IX.	The Employers and Workmen (Disputes) Act, 1860.	Ditto.
"	XXI.	The Societies Registration Act, 1860.	Ditto.
"	XLV.	The Indian Penal Code ...	Ditto.
1861	V.	The Police Act, 1861 ...	Ditto.
1863	XVI.	The Excise (Spirits) Act, 1863 ...	Ditto.
1864	III.	The Foreigners Act, 1864 ...	Ditto
"	VI.	The Whipping Act, 1864 ...	So much as is un-repealed, except section 6.
"	XV.	The Indian Tolls Act, 1864 ...	The whole Act.
1865	III.	The Carriers Act, 1865 ...	So much as is un-repealed.
"	X.	The Indian Succession Act, 1865 ...	Ditto.
"	XXI.	The Parsi Intestate Succession Act, 1865.	The whole Act.
1867	III.	The Public Gambling Act, 1867 ...	So much as is un-repealed.
	XXV.	The Press and Registration of Books Act, 1867.	Ditto.

THE FIRST SCHEDULE—*contd.*ENACTMENTS DECLARED IN FORCE IN UPPER BURMA—*contd.*

1	2	3	4
Year	No	Short title	Extent of application.

Acts of the Governor-General in Council—contd.

1869	IV.	The Indian Divorce Act, 1869 ...	Ditto.
"	V.	The Indian Articles of War ...	Ditto.
"	XV	The Prisoners' Testimony Act, 1869	Ditto
1869	XX	The Indian Volunteers Act, 1869 ...	So much as is un-repealed.
1870	VII.	The Court-fees Act, 1870 ...	Ditto.
"	XXIII.	The Indian Coinage Act, 1870	Ditto.
1871	I	The Cattle-trespass Act, 1871 ...	The whole Act.
"	V.	The Prisoners Act, 1871 ...	So much as is un-repealed.
"	XXIII.	The Pensions Act, 1871	Ditto.
1872	I.	The Indian Evidence Act, 1872 ...	Ditto.
"	IX.	The Indian Contract Act, 1872	Ditto.
"	XV.	The Indian Christian Marriage Act, 1872	Ditto.
1873	V.	The Government Savings Banks Act, 1873	Ditto.
"	X.	The Indian Oaths Act, 1873 ...	Ditto.
1874	II	The Administrator-General's Act, 1874	Ditto.
"	III.	The Married Women's Property Act, 1874.	Ditto.
"	IV.	The Foreign Recruiting Act, 1874 ...	Ditto.
"	IX.	The European Vagrancy Act, 1874 ...	Ditto
"	XIV.	The Scheduled Districts Act, 1874	Ditto.

THE FIRST SCHEDULE—*contd.*ENACTMENTS DECLARED IN FORCE IN UPPER BURMA—*contd.*

1	2	3	4
Year	No.	Short title.	Extent of Application.
<i>Acts of the Governor-General in Council—contd.</i>			
1875	V.	The Unattested Sepoys Act, 1875 ...	The whole Act.
"	IX.	The Indian Majority Act, 1875 .	Ditto
"	XIII.	The Probate and Administration Act, 1875.	So much as is unrepealed.
1876	XI.	The Presidency Banks Act, 1876 ..	Ditto.
"	XIX.	The Dramatic Performances Act, 1876	The whole Act, except section 12.
1877	I.	The specific Relief Act, 1877 ...	So much as is unrepealed.
"	II	The Probate and Administration Act, 1877.	Ditto.
"	XI.	The Military Lunatics Act, 1877 ...	Ditto.
"	XV.	The Indian Limitation Act, 1877 ...	Ditto.
1878	I.	The Opium Act, 1878 ...	Ditto.
"	VI.	The Indian Treasure-trove Act, 1878.	Ditto.
"	VIII	The Sea Customs Act, 1878 .	The whole Act.
"	XI.	The Indian Arms Act. 1878 ...	So much as is unrepealed.
1879	I.	The Indian Stamp Act, 1879 ...	Ditto.
"	III.	The Destruction of Records Act, 1879.	Sections 2, 4, 5, 7, and 8.
"	XI.	The Local Authorities Loans Act, 1879.	The whole Act.
"	XIV.	The Hackney Carriage Act, 1879 ...	So much as is unrepealed.
"	XX.	The Glanders and Farcy Act, 1879 ...	Ditto.
"	XXI.	The Foreign Jurisdiction and Extradition Act, 1879.	Ditto.

THE FIRST SCHEDULE - *contd.*ENACTMENTS DECLARED IN FORCE IN UPPER BURMA - *contd.*

1	2	3	4
Year.	No.	Short title.	Extent of application.
<i>Acts of the Governor-General in Council—contd.</i>			
1880	V.	The Burma Boundaries Act, 1880 ...	Ditto.
"	XIII.	The Vaccination Act, 1880 ...	The whole Act.
1881	V.	The Probate and Administration Act, 1881.	So much as is unrepealed.
"	XI.	The Municipal Taxation Act, 1881 ...	The whole Act
"	XXVI.	The Negotiable Instruments Act, 1881.	So much as is unrepealed.
1882	VI.	The Indian Companies Act, 1882 ...	The whole Act.
"	XII.	The Indian Salt Act, 1812 ...	Sections 1, 2, 6, 7, and 8 and Chapter IV.
1882	XIV.	The Code of Civil Procedure ...	So much as is unrepealed.
"	XVIII.	The Burma Steam-Boilers and Prime-movers Act, 1882.	The whole Act
"	XX.	The Indian Paper Currency Act, 1882.	So much as is unrepealed.
1883	XIX.	The Land Improvement Loans Act, 1883.	Ditto.
1884	IV.	The Indian Explosives Act, 1884 ...	Ditto.
"	VI.	The Indian Steam-vessels Act, 1884.	Ditto.
"	XII.	The Agriculturists' Loans Act, 1884.	The whole Act.
"	XVI.	The Burma Gaming Act, 1884 ...	Ditto.
1885	XIII.	The Indian Telegraph Act, 1885 ...	Ditto
1886	II.	The Indian Income-tax Act, 1886 ...	So much as is unrepealed.
"	VI.	The Births, Deaths, and Marriages Registration Act, 1886.	Ditto.

THE FIRST SCHEDULE—*contd.*Enactments declared in force in Upper Burma—*contd.*

1	2	3	4
Year.	No	Short title.	Extent of application.
<i>Acts of the Governor-General in Council—contd.</i>			
"	XI.	The Indian Tramways Act, 1886 ...	Ditto.
"	XII.	The Petroleum Act, 1886 ...	The whole Act.
"	XIII.	The Indian Securities Act, 1886 .	So much as is unrepealed.
1887	VII.	The Suits Valuation Act, 1887 ...	Ditto
"	IX.	The Provincial Small Cause Courts Act, 1887.	Ditto
"	XIII.	The Electricity Act, 1887 ..	The whole Act.
"	XIV	The Indian Marine Act, 1887 ...	Ditto.
"	XV.	The Burma Military Police Act, 1887.	Ditto.
"	XX.	The Wild Birds' Protection Act, 1887.	Ditto
1888	III.	The Police Act, 1888 ...	Ditto.
"	V.	The Inventions and Designs Act 1888.	Ditto.
1888	VIII.	The Indian Tolls Act, 1888 ...	So much as is unrepealed.
"	XVIII.	The Burma Financial Commissioners Act, 1888.	Ditto.
1889	I.	The Metal Tokens Act, 1889 ..	Ditto.
"	II.	The Measures of Length Act, 1889 ..	The whole Act.
"	IV.	The Indian Merchandise Marks Act, 1889.	So much as is unrepealed.
"	VI.	The Probate and Administration Act, 1889.	So much as is unrepealed, except section 21.
"	VII.	The Succession Certificate Act, 1889.	The whole Act.

THE FIRST SCHEDULE—*concl'd*ENACTMENTS DECLARED IN FORCE IN UPPER BURMA—*concl'd*.

1	2	3	4
Year.	No.	Short title	Extent of application.
<i>Acts of the Governor-General in Council—concl'd.</i>			
"	XI.	The Lower Burma Courts Act, 1889.	Sections 46 and 47.
"	XIII.	The Cantonments Act, 1889	So much as is unrepealed.
"	XV.	The Indian Official Secrets Act, 1889	The whole Act.
1890	I	The Revenue Recovery Act, 1890 ...	Ditto.
"	VI.	The Charitable Endowments Act, 1890	Ditto
"	VIII.	The Guardian and Wards Act, 1890.	Ditto.
"	IX.	The Indian Railways Act, 1890 ...	So much as is unrepealed.
"	XI.	The Prevention of Cruelty to Animals Act, 1890.	The whole Act.
"	XIII.	The Excise (Malt Liquors) Act, 1890	Section 9.
1891	XVIII.	The Bankers' Books Evidence Act, 1891.	The whole Act.
1892	II.	The Marriages Validation Act, 1892.	Ditto.
"	X.	The Government Management of Private Estates Act, 1892. ...	Ditto.
1893	IV.	The Partition Act, 1893 ...	Ditto.
1893	V.	The Foreign Jurisdiction (Capital Sentences) Act, 1893	The whole Act.
1894	I.	The Land Acquisition Act, 1894 ...	Ditto.
"	IX.	The Prisons Act, 1894 ...	Ditto.
1895	IX.	The Extradition (India) Act, 1895 ...	Ditto.

THE FIRST SCHEDULE—*concl'd.*ENACTMENTS DECLARED IN FORCE IN UPPER BURMA—*concl'd.*

1	2	3	4
Year.	No.	Short title.	Extent of application.
<i>Acts of the Governor-General in Council—concl'd.</i>			
"	X	The Indian Railway Companies Act, 1895.	Ditto.
"	XII.	The Indian Companies (Memorandum of Association) Act, 1895	Ditto.
"	XV.	The Crown Grants Act, 1895 ...	Ditto.
"	XX.	Ex-King Thebaw's Act, 1895 ...	Ditto.
1896	XII.	The Excise Act, 1896 ...	Ditto.
1897	III.	The Epidemic Diseases Act, 1897 ...	Ditto.
"	VIII.	The Reformatory Schools Act, 1897.	Ditto.
"	IX.	The Provident Funds Act, 1897 ...	Ditto.
"	X.	The General Clauses Act, 1897.	Ditto.
"	XII	The Local Authorities (Emergency) Loans Act 1897.	Ditto.
"	XIV.	The Indian Short Titles Act, 1897 ...	Ditto.
1898	II.	The Indian Paper Currency Act, 1898	Ditto.
"	III.	The Lepers Act 1898 ...	Ditto.
"	V.	The Code of Criminal Procedure, 1898	The whole Code (subject to the provisions of the Upper Burma Criminal Justice Regulation, 1892).
"	VI.	The Indian Post Office Act, 1898 ...	The whole Act.
"	IX.	The Live stock Importation Act, 1898*	Ditto.

THE SECOND SCHEDULE [*Repealed by Act IV. of 1909.*]

THE THIRD SCHEDULE

(See section 16.)

AMENDMENTS.

1	2	3	4
Year.	No.	Short title	Amendment.
<i>Part I.—Acts of the Governor-General in Council.</i>			
1876	*II.	The Burma Land and Revenue Act, 1876.	In section 55, in the second proviso, for Chief Commissioner, substitute Financial Commissioner.
1877	XIII.	The Burma Embankment Act, 1877.	In section 7, clause (a) after charge insert or of which he is the owner.
1879	IX.	The Burma Coast lights Act, 1879.	In section 16, for on or before the first day of October in each year, publish substitute publish annually.
1880	+II.	The Lower Burma District Cesses and Rural Police Act, 1880.	In section 1, for the second proviso substitute, Provided also that nothing herein contained applies to any town to which the Burma Municipal Act, 1898, extends. In section 9, for the proviso substitute:— Provided that the Local Government may at any time, for reasons to be recorded, transfer a sum of money from the accounts of any one district to the accounts of any other district.
1882	†XVIII.	The Burma Steam-boilers and Prime-movers Act, 1882	In section 12, after clause (a) insert:— (aa) for delegating to Commissioners all or any of the powers conferred upon him by sections 3 and 9;
1883	XXII.	The Rangoon Tramways Act, 1883.	In section 2, for the definition of "committee" substitute:— "committee" means the committee for the town of Rangoon continued or appointed under the Burma Municipal Act, 1898.

* Before this some portion has been repealed by Burma Act III. of 1905.

† Before this some portion has been repealed by Burma Act IV. of 1905.

‡ Before this some portion has been repealed by Burma Act IV. of 1902 and II. of 1905.

THE THIRD SCHEDULE—*contd.*AMENDMENTS—*contd.*

1	2	3	4
Year.	No.	Short title.	Amendment.
<i>Part I.—Acts of the Governor General in Council—concl'd.</i>			
1887	XV.	The Burma Military Police Act, 1887.	In section 1, sub-section (2), <i>after</i> and <i>add</i> applies to every member of the Burma military police-force, wherever he may be; and.
1889			
<i>Part II.—Regulations made under the Government of India Act, 1850 (33 Vict. c. 3).</i>			
1874	IX	The Arakan Hill District Laws Regulation, 1874.	<p>For section 5 substitute—</p> <p>5. Notwithstanding anything in the Indian Arms Act, 1878, or in any rule under that Act, no license to manufacture, or deal in arms or ammunition shall be granted without the express sanction of the Local Government.</p> <p>In the first division (<i>Acts</i>) of the schedule, <i>omit</i> the entries in the fourth column relating to Act XXXVII. of 1850, and to the division <i>add</i> :—</p> <p>XIV. of 1874 ... Scheduled Districts. The whole Act, except section 10.</p> <p>XV. of 1874 ... Laws Local Extent. The whole Act, except sections 4, 5, 6, and 7.</p> <p>V. of 1875 ... Unattested Sepoys. The whole Act.</p> <p>VII. of 1875 ... Burma Fisheries. The whole Act.</p> <p>IX. of 1875 ... Majority ... The whole Act.</p> <p>I. of 1897 ... Amending Act XXXVII. of 1850. The whole Act.</p>
1887	V.	The Upper Burma Municipal Regulation, 1887.	In section 21, <i>after</i> any rule made under <i>insert</i> section 6 or, and <i>for</i> that section <i>substitute</i> section 12.

Here certain words have been repealed by Burma Act VI. of 1907.

THE THIRD SCHEDULE—*contd.*AMENDMENTS—*contd.*

1	2	3	4
Year.	No.	Short title.	Amendment.
<i>Part II.—Regulations made under the Government of India Act, 1870 (33 Vict., c. 3)—contd.</i>			
1887	IX.	The Upper Burma Frontier Crossing and Disturbed Districts Regulation, 1887.	In section 2, sub-section (2), for Chindwin, substitute Upper Chindwin, after Bhamo insert Myitkyina, and for Yamethin and Pyinmana substitute and Yamenthin.
	XII	The Upper Burma Ruby Regulation, 1887.	In section 16, for Upper Burma Land Acquisition Regulation, IX. of 1886, substitute Land Acquisition Act, 1894, and for that Regulation substitute that Act.
1889	III	The Upper Burma Land and Revenue Regulation, 1889.	In section 36, sub-section (1), for shall ascertain substitute may ascertain.
1891			
1892	V	The Upper Burma Criminal Justice Regulation, 1892.	In section 2, sub-section (1), for 1882 substitute 1898 In the second column of the table annexed to section 5 of the schedule, for To entertain cases without complaint, section 191, clause (c), substitute To take cognizance of any offence upon information received from any person other than a police-officer, or upon his own knowledge or suspicion, that such offence has been committed, section 190, sub-section (1), clause (c); for To entertain complaints, section 191, substitute To take cognizance of an offence upon receiving a complaint of facts which constitute such offence, section 190, sub-section (1), clause (a); and for To receive police-reports, section 191, clause (b), substitute To take cognizance of an offence upon a police-report of facts which constitute such offence, section 190, sub-section (1), clause (b).

* After this a portion has been repealed by Bur Act VI of 1907.

† Here certain words have been repealed by Bur. Act III. of 1907.

THE THIRD SCHEDULE—*contd.*AMENDMENTS—*contd.*

1	2	3	4
Year.	No.	Short title.	Amendment.

*Part II.—Regulations made under the Government of India Act,*1870 (33 *Vict.*, c. 3)—*contd.*1892, V.—*contd.**After section XIV. of the schedule add:—*

XIV. A Notwithstanding anything in section 526, a Court of Session may —

(1) if it is absolutely debarred by section 487 from trying any case committed to it, or by section 556 from hearing any appeal pending before it, direct that such case or appeal be transferred for trial or hearing to any other Criminal Court of equal jurisdiction;

(2) exercise as regards all Criminal Courts subordinate to its authority all the powers with respect to the transfer of criminal cases and appeals conferred upon the High Court by section 526:

Provided, first, that an application for the exercise of the power conferred by this section, if founded upon a report of the Judge or Magistrate before whom the case or appeal is pending, need not be supported by affidavit or affirmation:

Provided, secondly, that the Court shall, before directing the transfer of a case or of an appeal under this section, issue a notice to the accused requiring him to show cause on a certain day, to be fixed in the notice, why the said case or appeal should not be transferred to some Court therein named, or to such other Court of competent jurisdiction as might be determined;

Provided, thirdly that the High Court may, on the application of the accused or of the Public Prosecutor reverse or vary any order made by a Court of Session under this section or substitute any other order in lieu thereof.

THE THIRD SCHEDULE—*concl'd.*AMENDMENTS—*concl'd.*

1	2	3	4
Year.	No.	Short title.	Amendment.

Part II.—Regulations made under the Government of India Act, 1870 (33 Vict., c. 3)—concl'd.

1896	I.	The Upper Burma Civil Courts Regulation, 1896.	<p>In section XVI. of the schedule, for 55. clause (c), substitute 554, sub-section (2), clause (c).</p> <p>To section 12 add :—</p> <p>(4) The period of limitation for an appeal to the Divisional Court under clause (3) of sub-section (3) shall be sixty days, and in the computation of that period and in all other respects the limitation of the appeal shall be governed by the provisions of the Indian Limitation Act, 1877.</p> <p>To section 13 add :—</p> <p>The period of limitation for an appeal to the Court of the Judicial Commissioner under this section shall be ninety days and in the computation of that period and in all other respects the limitation of the appeal shall be governed by the provisions of the Indian Limitation Act, 1877.</p>
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Part III.—Regulation of the Bengal Code.

1812	XI.	The Bengal Foreign Immigrants Regulation 1812.	In section 2, for he substitute it.
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THE FOURTH SCHEDULE.

(See section 17.)

SHORT TITLES.

1	2	3	4
Year.	No.	Subject	Short title.
<i>Acts of the Governor-General in Council.</i>			
1888	XVIII	To provide for the appointment of a Financial Commissioner for Burma and for the definition of his functions.	The Burma Financial Commissioner's Act, 1888.
1892	III.	To amend the Rangoon Port Commissioners Act, 1879	The Rangoon Port Commissioners Act (1879) Amendment Act, 1892.
1894	XI.	To amend the Lower Burma Village Act, 1882.	The Lower Burma Village Act (1889) Amendment Act, 1894.
1895	XI.	To remove certain doubts as to the validity of certain proceedings and acts of certain officers of the Pegu and Tenasserim Divisions in Lower Burma, and to prevent their being raised in the future.	The Pegu and Tenasserim Validation Act, 1895.
"	XVIII.	To amend the Lower Burma Village Act, 1889, and the Lower Burma Towns Act, 1892	The Lower Burma Villages and Towns Law Amendment Act, 1895.
<i>Regulations made under the Government of India Act, 1870</i> (33 Vict., c 3).			
1891	I.	To amend the Upper Burma Civil Justice Regulation, 1888, the Upper Burma Stamps and Limitation Regulation, 1887, and the Upper Burma Village Regulation, 1887.	The Upper Burma Village Regulation (1887) Amendment Regulation, 1891.

THE FOURTH SCHEDULE—*concl'd.*SHORT TITLES—*concl'd.*

1	2	3	4
Year.	No.	Subject.	Short title.
<i>Regulations made under the Government of India Act, 1870 (33 Vict., c. 3)—concl'd.</i>			
1891	V.	To amend the Upper Burma Ruby Regulation, 1887.	The Upper Burma Ruby Regulation (1887) Amendment Regulation, 1891
1892	II	To amend the Arakan Hills Civil Justice Regulation, 1874.	The Arakan Hills Civil Justice Regulation (1874) Amendment Regulation, 1892.
1894	III.	To amend the Upper Burma Land and Revenue Regulation, 1889.	The Upper Burma Land and Revenue Regulation (1889) Amendment Regulation, 1894.
"	V.	To amend the Upper Burma Village Regulation, 1887	The Upper Burma Village Regulation (1887) Amendment Regulation, 1894
1895	II.	To amend the Upper Burma Land and Revenue Regulation, 1889.	The Upper Burma Land and Revenue Regulation (1889) Amendment Regulation, 1895.
1896	IV	To amend the Upper Burma Village Regulation, 1887, the Upper Burma Land and Revenue Regulation, 1889, and the Upper Burma Towns Regulation, 1891.	The Upper Burma Villages, Towns, and Land-Revenue Law Amendment Regulation, 1896.
1897	I.	To amend the Upper Burma Ruby Regulation, 1887.	The Upper Burma Ruby Regulation (1887) Amendment Regulation, 1897.

THE FIFTH SCHEDULE.—[*Repealed by Act I. of 1903.*]

ACT NO. I OF 1899.

The Indian Marine Act (1887) Amendment Act, 1899

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL

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

An Act to amend the Indian Marine Act, 1887.

Whereas it is expedient to amend the Indian Marine Act, 1887* (hereinafter referred to as "the said Act"); It is hereby enacted as follows :—

Short title and commencement. **1** (1) This Act may be called the Indian Marine Act (1887) Amendment Act, 1899;†

(2) It shall come into force at once.

2. In section 2, sub section (1), clause (a), of the said Act, for the words, 'the Indian Marine Service,' the words, 'the Royal Indian Marine Service (herein referred to as "the Indian Marine Service" or "Her Majesty's Indian Marine Service"),' shall be substituted.

3. In the same section and sub section of the said Act, for clauses (b), (c), and (d), the following clauses shall be substituted, namely :—

'(b) "gazetted officer" means a person who, by virtue of his letter of appointment, is holding a position in the Indian Marine Service as—

Commander,
Lieutenant,
Sub-Lieutenant,

Chief Engineer,
Engineer, or
Assistant Engineer :

(c) "warrant-officer" means a person who, by virtue of his appointment, is holding a position in the Indian Marine Service as—

Assistant Surgeon,
Gunner,

Carpenter,
Clerk,

Engine-driver, first class :

Act XIV. of 1887.

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

(d) "petty officer" means a persons who is employed in the Indian Marine Service as—

General Mess Steward,	Carpenter's Crew, first class,
Chief Syrang of Lascars, first class,	Carpenter's Crew, second class,
Chief Syrang of Lascars, second class,	Plumber,
Syrang of Lascars, first class,	General Mess Butler, first class,
Syrang of Lascars, second class,	General Mess Butler, second class,
Sukkani,	Cook, first class,
Tindal of Lascars, first class,	Cook, second class,
Tindal of Lascars, second class,	Ship's Steward,
Engine-driver, second class,	Tide-watcher,
Syrang of Stokers, first class,	Kassab, first class,
Syrang of Stokers, second class,	Kassab, second class,
Tindal of Stokers, first class,	Pilot,
Tindal of Stokers, second class,	Chart-room Attendant,
Carpenter's Mate first class,	Leadsmen, or
Carpenter's Mate, second class,	Interpreter.

Substitution of new 4. (1) In section 53 of the said Act, for sub-sections for sub-sections (1), (2), and (3), the following sections (1), (2), and sub-sections shall be substituted, namely:— (3), section 53, Act XIV, 1887.

" 53 (1) An Indian Marine Court shall consist of a president, and not less than two, or more than four, other members, such members to be of rank not inferior to that of Lieutenant

(2) The president of an Indian Marine Court for the trial of a Commander shall be of rank not below that of commander, and two at least of the other officers composing the Court shall be of rank not below that of Commander.

(3) Except in the case of an Indian Marine Court convened under section 52, sub section (2), the president of an Indian Marine Court for the trial of any person below the grade of Commander shall be of rank not below that of Commander."

(2) To the said section the following sub-sections shall be added, namely:—

" (10) The seniority and precedence of officers serving on the same Indian Marine Court shall be governed by their seniority as shown in the latest Indian Marine List. The fact of any officer bearing a superior title by virtue of an appointment which he may for the time being be holding shall not give him seniority or precedence over any officer serving with him on the Indian Marine Court who may be senior to him on the Indian Marine List.

(11) The authority convening an Indian Marine Court shall, when practicable, appoint a Judge-Advocate to every trial, who shall be, if possible, an officer of the Judge-Advocate-General's Department.

(12) The authority convening an Indian Marine Court shall also appoint a person as Provost-Marshall, who shall be responsible for the arrest and safe custody of the prisoner of prisoners as directed, until the decision of the confirming authority is made known and communicated to him by the convening authority."

Addition of new section after section 70, Act XIV., 1887. 5. After section 70 of the said Act, the following shall be added, namely ;

Supplemental.

70A. When an Indian Marine vessel is wrecked, lost, destroyed, or captured by the enemy, it shall, for the purposes of this Act, be deemed to remain an Indian Marine vessel until her crew are regularly removed into some other Indian Marine vessel or until a Court of Inquiry has been held into the cause of the wreck, loss, destruction, or capture thereof."

ACT NO. II. OF 1899,*

The Indian Stamp Act, 1899.

[As amended up to 31st July 1913.]

(Received the Governor-General's Assent on the 27th January 1899.)

An act to consolidate and amend the Law relating to Stamps.

WHEREAS it is expedient to consolidate and amend the law relating to Stamps, it is hereby enacted as follows :—

CHAPTER I.

***PRELIMINARY,**

Short title, extent and Commencement. 1. (1) This Act may be called the Indian Stamp Act, 1899.

(2) It extends to the whole of British India *inclusive of British Baluchistan, the Santal Parganas, and the Pargana of Spiti*, and

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

* Various local amendments have been made by Acts of local legislature. For those amendments Vide Assam Act III of 1922, Ben Act III of 1922, Bom. Act I of 1922, Mad. Act VI of 1922 and Pun. Act VIII of 1922.

† The words Upper Burma repealed by Act X, of 1914 have been omitted here.

Definitions.

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

(1) "Banker" includes a bank and any person acting as a Banker :

(2) "Bill of exchange" means a bill of exchange as defined by the *Negotiable Instruments Act, 1881*,* and includes also a hundi and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money :

(3) "Bill of exchange payable on demand" includes—

(a) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen.

(b) an order for the payment of any sum of money weekly, monthly, or at any other stated periods ; and

(c) a 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 :

(4) "Bill of Lading" includes a "through bill of lading," but does not include a mate's receipt :

(5) "Bond" includes—

(a) any instrument whereby a person obliges himself to pay money to another on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be .

(b) any instrument attested by a witness, and not payable to order or bearer, whereby a person obliges himself to pay money to another and

(c) any instrument so attested, whereby a person obliges himself to deliver grain to other agricultural produce to another:

(6) "Chargeable" means as applied to an instrument executed or first executed after the commencement of this Act, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in British India when such instrument was executed or, where several persons executed the instrument at different times, first executed :

* Act XXVI. of 1881.

(7) "Cheque" means a bill of exchange drawn on a *specified* banker, and *not expressed to be payable otherwise than on demand* :

(8) "Chief Controlling Revenue authority" means—

(a) in the Presidency of Fort St. George "the Presidency of Fort William in Bengal"* and the territories respectively under the administration of the Lieutenant-Governors of "Bihar and Orissa"* and the North-Western Provinces and the Chief Commissioner of Oudh—the Board of Revenue ;

(b) in the Presidency of Bombay, outside Sindh and the limits of the town of Bombay—a Revenue Commissioner ;

(c) in Sindh—the Commissioner ,

(d) in the Punjab and Burma including Upper Burma—the Financial Commissioner ; and

(e) elsewhere—the Local Government, or such officer as the Local Government may, by notification in the official gazette, appoint in this behalf

(9) "Collector"—

(a) means, within the limits of the towns of Calcutta, Madras, and Bombay, the Collector of Calcutta, Madras, and Bombay, respectively, and, without those limits, the Collector of a district and

(b) includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official gazette, appoint in this behalf :

(10) "Conveyance" *includes a conveyance on sale and every instrument by which property, whether moveable or immoveable, is transferred inter vivos, and which is not otherwise specifically provided for by Schedule 1.*

(11) "Duly stamped" as applied to an instrument, means *that the instrument bears an adhesive or impressed stamp of not less than the proper amount, and that such stamp has been affixed or used in accordance with the law for the time being in force in British India:*

(12) "Executed" and "Execution," used with reference to instruments, mean "signed" and "signature :"

(13) "Impressed stamp" includes—

(a) *labels affixed and impressed by the proper officer, and*

(b) *stamps embossed and engraved on stamped paper.*

The words within quotations have been inserted or added by Act III of 1916.

(14) "Instruments" includes every document by which any right or liability is or purports to be created, transferred, limited, extended, extinguished, or recorded :

(15) "Instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-authority or any Civil Court, and an award by an arbitrator directing a partition :

(16) "Lease" means a lease of immoveable property, and includes also—

(a) a patta ,

(b) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for, immoveable property ;

(c) any instrument by which tolls of any description are let ;

(d) any writing on any application for a lease intended to signify that the application is granted .

(16a)* "Marketable security" means a security of such a description as to be capable of being sold in any stock-market in British India, or in the United Kingdom :

(17) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers or creates, to or in favour of another, a right over, or in respect of, specified property :

(18) "Paper" includes vellum, parchment, or any other material on which an instrument may be written :

(19) "Policy of insurance" includes—

(a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damages, or liability arising from an unknown or contingent event ;

(b) a life-policy, and any policy insuring any person against accident, or sickness and any other personal insurance :†

(20) "Policy of sea-insurance" or "sea-policy"—

(a) means any insurance made upon any ship or vessel whether for marine or inland navigation), or upon the machinery, tackle, or furniture of any ship or vessel, or upon any goods, merchandise, or property

* CL 16A has been added by Act XV of 1904, s. 2 (a).

† Here the word "and" and sub-cl. (c) have been repealed by Act V. of 1906, s. 2

of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and

- (b) includes any insurance of goods, merchandise, or property for any transit which includes, not only a sea-risk *within the meaning of clause (a)*, but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance :

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise, or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise, or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea insurance :

(21) "Power-of attorney" *includes* any instrument (not chargeable with a fee under the law* relating to court fees for the time being in force) empowering a specified person to act *for, and in the name of*, the person executing it :

(22) "Promissory note" *means a promissory note as defined by the Negotiable Instruments Act, 1881* ;†

it also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available or upon any condition or contingency which may or may not be performed or happen :

(23) "Receipt" *includes* any note, memorandum, or writing—

- (a) whereby any money, or any bill of exchange, cheque, or promissory note is acknowledged to have been received, or
- (b) whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or
- (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or
- (d) which signifies or imports any such acknowledgment, *and whether the same is or is not signed, with the name of any person ; and*

* The Court Fees Act (VII, of 1870).

† Act XXVI. of 1881.

(24) "Settlement" means any non-testamentary disposition, in writing, of moveable or immoveable property, made—

- (a) in consideration of marriage,
- (b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or
- (c) for any religious or charitable purpose

and includes an agreement in writing to make such a disposition ; "and, where any such disposition has not been made in writing, any instrument recording, whether by way of declaration of trust or otherwise, the terms of any such disposition."*

CHAPTER II.

STAMP-DUTIES.

A. — Of Liability of Instruments to Duty.

3. Subject to the provisions of this Act and the exemptions contained in Schedule I., the following instruments chargeable with duty. shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor respectively, that is to say—

- (a) every instrument mentioned in this schedule which, not having been previously executed by any person, is executed in British India on or after the first day of July, 1899 ;
- (b) every bill of exchange, cheque, or promissory note drawn or made out of British India on or after that day, and accepted or paid, or presented for acceptance or payment, or endorsed, transferred, or otherwise negotiated, in British India ; and
- (c) every instrument (other than a bill of exchange, cheque, or promissory note) mentioned in that schedule, which, not having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India, and is received in British India :

Provided that no duty shall be chargeable in respect of—

(1) any instrument executed by, or on behalf of, or in favour of, Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instruments ;

* The words quoted have been added by Act XV. of 1904, s. 2, cl. (b).

(2) any instrument for the sale, transfer, or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part interest, share, or property of or in any ship or vessel registered under the Merchant Shipping Act, 1894,* or under Act XIX, of 1838, or the Indian Registration of Ships Act, 1841,† as amended by subsequent Acts.

4. (1) Where, in the case of any sale, mortgage, or settlement several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty, prescribed in Schedule I. for the conveyance, mortgage, or settlement, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (1), be deemed to be the principal instrument :

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

5. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Act.

6. Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in Schedule I. shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties :

Provided that nothing in in this Act contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty, and in respect of which the proper duty has been paid.

7. (1) No contract for sea-insurance (other than such insurance as is referred to in section 506 of the Merchant Shipping Act, 1894†) shall be valid unless the same is expressed in a sea-policy.

* Stat. 57 & 58 Vict., c. 60.

† Act X. of 1841.

‡ Stat. 57 & 58 Vict., c. 60.

(2) No *sea-policy* made for time shall be made for any time exceeding twelve months.

(3) No *sea policy* shall be valid unless it specifies the particular risk or adventure or the time for which it is made, the names of the subscribers, or under-writers, and the amount or amounts insured.

(4) Where any sea insurance is made for, or, upon a voyage, and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination, and been there moored at anchor, the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time.

8. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loans Act, 1879* or of any other law for the time being in force, by the issue of bonds, debentures, or other securities, shall, in respect of such loan, be chargeable with a duty of "one per centum"† on the total amount of the bonds, debentures, or other securities issued by it, and such bonds, debentures, or other securities need not be stamped, and shall not be chargeable with any further duty on renewal, consolidation, sub-division, or otherwise.

(2) The provisions of sub-section (1) exempting certain bonds, debentures, or other securities from being stamped, and from being chargeable with certain further duty, shall apply to the bonds, debentures, or other securities of all outstanding loans of the kind mentioned therein, and all such bonds, debentures, or other securities shall be valid, whether the same stamped are or not :

Provided that nothing herein contained shall, exempt the local authority which has issued such bonds, debentures, or other securities, from the duty chargeable in respect thereof prior to the twenty sixth day of March 1897, when such duty has not already been paid or remitted by order issued by the Governor-General in Council.

(3) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

9. The Governor-General in Council may, by rule or order published in the *Gazette of India*.—
Power to reduce, remit, or compound duties.

* Act XI. of 1879

† Substituted for "eight annas per centum" by Act VI. of 1910.

- (a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments, when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and
- (b) provide for the composition or consolidation of duties, in the case of issues, by any incorporated company or other body corporate, of debentures, bonds, or other marketable securities.

B.—Of Stamps and the Mode of using them.

10. (1) Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

- (a) according to the provisions herein contained, or,
- (b) when no such provision is applicable thereto—as the Governor-General in Council may by rule direct.

(2) The rules made under sub-section (1) may among other matters, regulate—

- (a) in the case of each kind of instrument—the description of stamps which may be used ;
- (b) in the case of instruments stamped with impressed stamps—the number of stamps which may be used ;
- (c) in the case of bills of exchange or promissory notes written in any Oriental language—the size of the paper on which they are written.

11. The following instruments may be stamped with adhesive stamps, namely—

- (a) instruments chargeable with the duty of one anna, "or half an anna"* except parts of bills of exchange payable otherwise than on demand, and drawn in sets ;
- (b) bills of exchange, cheques, and promissory notes drawn or made out of British India ;
- (c) entry as an advocate, vakil, or attorney on the roll of a High Court ;
- (d) notarial acts ; and

* The words quoted have been added by Act V, of 1904, s. 2.

(c) transfers by endorsement of shares in any incorporated company or other body corporate.

12. (1) (a) Whoever affixes any adhesive stamp to any instrument chargeable with duty, and which has been executed by any person, shall, when affixing such stamp, cancel the same, so that it cannot be used again; and

whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled, so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials, or the name or initials of his firm with the true date of his so writing, or in any other effectual manner.

13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument, and cannot be used for or applied to any other instrument.

14. * No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written :

Only one instrument to be on same stamp.

Provided that nothing in this section shall prevent any endorsement which is duly stamped, or is not chargeable with duty, being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Instruments written in contravention of section 13 or 14 deemed unstamped.

15. Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped.

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned

Denoting duty.

duty shall, if application is made in writing to the Collector for that purpose, and on production of both the instruments, be devoted upon such first-mentioned instrument by *endorsement under the hand of the Collector, or in such other manner (if any) as the Governor-General in Council may by rule prescribe.*

C.—Of the Time of stamping Instruments.

17. All instruments chargeable with duty, and executed by any person in British India, shall be stamped before or at the time of execution.
Instruments executed in British India.

18. (1) Every instrument chargeable with duty executed out of British India, and not being a bill of exchange, cheque, or promissory note, may be stamped within three months after it has been first received in British India.
Instruments other than bills, cheques, and notes executed out of British India.

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, who shall stamp the same; in such manner as the Governor-General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

19. The first holder in British India of any bill of exchange, cheque, or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers, or otherwise negotiates the same in British India, affix thereto the proper stamp, and cancel the same.
Bills, cheques, and notes drawn out of British India.

Provided that,—

(a) if, at the time any such bill of exchange, cheque, or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person, and at the time, required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled;

(b) nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Duty.

20. (1) Where an instrument is chargeable with *ad-valorem* duty in respect of any money expressed in any currency other than that of British India, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

(2) The Governor-General in Council may from time to time, by notification in the "Gazette of India," prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of British India for the purposes of calculating stamp-duty, and such rate shall be deemed to be the current rate for the purposes of sub-section (1).

21. Where an instrument is chargeable with *ad-valorem* duty in respect of any stock, or of any marketable securities how to be or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

22. Where an instrument contains a statement of current rate of exchange or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Certain instruments connected with mortgages of marketable securities of be chargeable as agreements.

23A*. (1) Where an instrument (not being a promissory note or bill of exchange)—

- (a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt; or
- (b) makes redeemable or qualifies a duly-stamped transfer, intended as a security, of any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under "Article No. 5 (c)"* of Schedule I.

(2) A release or discharge of any such instrument shall only be chargeable with the like duty.

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject, either certainly or contingently, to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad-valorem* duty :

Provided* that nothing in this section shall apply to any such certificate of sale as is mentioned in article 18 of Schedule I.

Explanation.—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same shall be deemed to be part of the consideration for the sale.

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations.

(1.) A owes B Rs. 1,000. A sells a property to B, the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000 : Stamp-duty is payable on Rs. 1,500.

(2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200 : Stamp-duty is payable on Rs. 1,700.

(3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000, B afterwards buys the House from A : Stamp-duty is payable on Rs. 10,000, less the amount of stamp-duty already paid for the mortgage.

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance (as the case may be) shall, for the purposes of this Act, be deemed to be—

* Words and figures quoted were substituted for "Article No. 5 (d)" by Act I. of 1912.

- (a) where the sum is payable for a definite period, so that the total amount to be paid can be previously ascertained—such total amount;
- (b) where the sum is payable in perpetuity, or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount, which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and
- (c) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

26. Where the amount or value of the subject-matter of any Stamp where value of instrument chargeable with *ad-valorem* duty subject-matter is indeterminate, cannot be or (in the case of an instrument determinate, executed before the commencement of this Act) could not have been ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient :

"Provided that, in the case of the lease of a mine in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty,—

- (a) when the lease has been granted by or on behalf of the Secretary of State in Council, at such amount or value as the Collector may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to the said Secretary of State in Council under the lease, or,
- (b) when the lease has been granted by any other person, at twenty thousand rupees a year
- and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease."

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 32, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

* This proviso has been substituted for the original first proviso by Act XV. of 1914, s. 4.

27. The consideration, if any, and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

28. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, *provided* that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad-valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad-valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the subpurchaser, the conveyance shall be chargeable with *ad-valorem* duty in respect of the consideration for the sale by the original purchaser to the subpurchaser.

(4) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole or any part thereof to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad-valorem* duty in respect only of the consideration paid by such sub purchaser, without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser, shall be chargeable with *ad-valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad-valorem* duty in respect of the consideration paid by

him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

Duties by whom payable. **29.** In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(a) in the case of any instrument described in *any of the following articles of Schedule I, namely—*

No. 2 (Administration Bond),

"No. 6 (Agreement relating to Deposit of Title-deeds, Pawn, or Pledge),"

No. 13 (Bill of Exchange),

No. 15 (Bond),

No. 16 (Bottomry Bond),

No. 26 (Customs Bond),

No. 27 (Debenture),

No. 32 (Further Charge),

No. 34 (Indemnity Bond),

No. 40 (Mortgage-deed),

No. 49 (Promissory Note),

No. 55 (Release),

No. 56 (Respondentia Bond),

No. 57 (Security Bond or Mortgage-deed),

No. 58 (Settlement),

No. 62 (a) (Transfer of Shares in an Incorporated Company or other body corporate),

(b) (Transfer of Debentures being Marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8),

(c) (Transfer of any interest secured by a Bond, Mortgage-deed, or Policy of Insurance),

by the person drawing, making, or executing such instrument :

* These words and figure have been substituted for the original by Act XV., of 1904, s. 5.

*(b) in the case of a policy of insurance other than fire-insurance—by the person effecting the Insurance :

*(bb) in the case of a policy of fire-insurance— by the person issuing the policy :

(c) in the case of a conveyance (*including a re-conveyance of mortgaged property*)—by the grantee ; in the case of a lease or agreement to lease—by the lessee or intended lessee :

(d) in the case of a counterpart of a lease—by the lessor :

(e) in the case of an instrument of exchange— by the parties in equal shares :

(f) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates ; and

(g) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the *whole property partitioned*, or, when the partition is made in execution of an order passed by a Revenue-authority, *or Civil Court, or arbitrator*, in such proportion as such authority, *Court or arbitrator* directs.

30. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque, or promissory note, for an amount exceeding twenty rupees, or receiving in satisfaction, *or part-satisfaction*, of a debt, any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note, or property, give a duly-stamped receipt for the same.

“ Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance, shall, within one month after receiving or taking credit for such premium or consideration, give a duly-stamped receipt for the same.”†

CHAPTER. III.

ADJUDICATION AS TO STAMPS.

31. (1) When any instrument, whether executed or, not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable

Cls (b) and (bb) have been substituted in place of the original cl (b) by Act V. of 1906, s. 4.

† This para. has been added by Act V. of 1906, s. 5.

and pays a fee of such amount (not exceeding five rupees, and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment the instrument is chargeable.

(2) *For this purpose, the Collector may require to be furnished with an abstract of the instrument and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly.*

Provided that—

- (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and
- (b) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

32, (1) When an instrument brought to the Collector under section 31 is, in his opinion, one of a description chargeable with duty, and—
Certificate by Collector.

- (a) the Collector determines that it is already fully stamped, or
- (b) the duty determined by the Collector under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify, by endorsement on such instrument, that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped,

or not chargeable with duty, as the case may be, and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duty stamped :

Provided that nothing in this section shall authorize the Collector to endorse—

- (a) any instrument executed or first executed in British India, and brought to him after the expiration of one month from the date of its execution, as the case may be ;
- (b) any instrument executed or first executed out of British India, and brought to him after the expiration of three months after it has been first received in British India ; or
- (c) any instrument chargeable with the duty of one anna, "or half an anna"* or any bill of exchange or promissory note, when brought to him after the drawing or execution thereof on paper not duly stamped,

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

33. (1) Every person having by law or consent of parties, authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable in his opinion, with duty, is produced or comes, in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable, and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed. :

Provided that—

- (a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, "if he does not think fit so to do" any instrument coming before him in the

course of any proceeding other than a proceeding under Chapter XII. or Chapter XXXVI. of the Code of Criminal Procedure, 1898 ;*

- (b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.
- (3) For the purposes of this section, in cases of doubt,—
 - (a) “the Governor-General in Council may determine what offices shall be deemed to be public offices and”
 - (b) the Local Government may determine who shall be deemed to be persons in charge of public offices.

34. “Where any receipt chargeable with a duty of one anna is tendered to or produced before any officer unstamped in the course of the audit of any public account such officer may, in his discretion, instead of impounding the instrument, require a duly-stamped receipt to be substituted therefor.”

“Special provision as to unstamped receipts.”

35. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having, by law or consent of parties, authority to receive evidence, or shall be acted upon, registered or authenticated by any such person, or by any public officer, unless such instrument is duly stamped :

Instruments not duly stamped inadmissible in evidence, etc.

Provided that—

- (a) any such instrument not being an instrument chargeable with a duty of one anna only on payment of duty and “or half an anna,”† or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion ;
- (b) “where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped, would be admissible in

Act V of 1898.

† These words have been added by Act V. of 1906, s. 3.

evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it ;”

(c) “ where a contract or agreement of any kind is effected by correspondence consisting of two or more letters, and any one of the letters bears the proper stamp the contract or agreement shall be deemed to be duly stamped;”

(d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceedings in a Criminal Court other than a proceeding under Chapter XII, or Chapter XXXVI, of the Code of Criminal Procedure 1898.*

(e) “ nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by, or on behalf of, the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.

36. *Where* an instrument has been admitted in evidence, such admission shall not, except as provided in section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

37. “ The Governor-General in Council may make rules providing that where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

38. (1) When the person impounding an instrument under section 33 has, by law or consent of parties, authority to receive evidence, and admits such instrument in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in his behalf.

* Act V. of 1898.

(2) In every other case, the person so impounding an instrument shall send it, in original to the Collector.

39. (1) When a copy of an instrument is sent to the Collector under section 38, sub-section (1), he may, if he thinks fit,* refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

40. (1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under "section 38, sub-section (2), not being an instrument chargeable with a duty of one anna "or half an anna"† only, or a bill of exchange or promissory note, he shall adopt the following procedure :—

(a) If he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be.

(b) If he is of opinion that such instrument is chargeable with duty, and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if he thinks fit, "an amount not exceeding"‡ ten times the amount of the proper duty, or of the deficient portion thereof, *whether such amount exceeds or falls short of five rupees :*

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (1) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) "Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, where he has dealt with it as provided by this section, return it to the impounding officer."

* Words omitted by Act IV. of 1914 have been left out here.

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

‡ These words have been inserted by Act XV. of 1904, s. 6.

41. If any instrument chargeable with duty, and not duly stamped, not being an instrument chargeable with a duty of one anna "or half an anna" * only, or a bill of exchange or promissory note, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake, or urgent necessity he may, instead of proceeding under sections 33 and 40, receive such amount, and proceed as next hereinafter prescribed.

42. (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40, or section 41, the person admitting such instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon, that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct :

Provided that—

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35 shall be so delivered before the expiration of one month from the date of such impounding, or, if the Collector has certified that its further detention is necessary, and has not cancelled such certificate :

(b) nothing in this section shall affect the Code of Civil Procedure,† section 144, clause 3.

43. The *taking of proceedings or the payment of a penalty* under this chapter in respect of *any instrument* shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument:

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

† Act XIV. of 1832. (But see now Act V. of 1908.)

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

44. (1) When any duty or penalty has been paid under section 35, section 37, section 40, or section 41, Persons paying duty or penalty may recover same in certain cases. by any person in respect of an instrument, and, by agreement, or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under *this Act* shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties, and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

45. (1) *Where, any penalty is paid under section 35 or section 40, the Chief Controlling Revenue-authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.*
Power to revenue-authority to refund penalty or excess duty in certain cases.

(2) Where, in the opinion of the Chief Controlling Revenue-authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 25 or section 40, such authority may, upon application in writing made within three months of the order charging the same refund the excess.

46 (1) If any instrument sent to the Collector under ~~section~~, *section 38, sub-section (2)*, is lost, destroyed, or damaged during transmission, the person sending the same shall not be liable for such loss, destruction, or damage.
Non-liability for loss or instruments sent under section 38.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person, and authenticated by the person impounding such instrument.
Copy may be made of instruments so sent.

47. When any bill of exchange, promissory note or cheque is chargeable with the duty of one anna, is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid, the same, or deduct it from the sum payable as aforesaid, and such bill, note, or cheque shall, so far as respects the duty, be deemed good and valid :

"Provided that" nothing herein contained shall relieve any person from any penalty "or proceeding to which he may be liable" in relation to such bill, note, or cheque.

48. All duties, penalties, and other sums required to be paid under this Chapter may be recovered by the Collector by distress and sale of the moveable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue

CHAPTER V.

ALLOWANCES FOR STAMPS IN CERTAIN CASES.

49. Subject to such rules as may be made by the "Local Government"* as to the evidence "to be required or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance" for impressed stamps spoiled in the cases hereinafter mentioned namely—

(a) the stamp of any paper inadvertently and undersignedly spoiled, obliterated, or, "by error in writing or any other" means rendered unfit for the purpose intended before any instrument written thereon is executed by any person :

(b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto :

Words within quotations substituted for the words "Governor-General in Council" by Act IV of 1914.

(c) in the case of bills of exchange, cheques or promissory notes—

- (1) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever, or delivered out of his hands for any purpose other than by way of tender for acceptance : provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of bill of exchange or cheque to be afterwards written thereon ;
- (2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever, or delivered out of his hands ;
- (3) the stamp used or intended to be used on any bill of exchange, cheque, or promissory note signed by, or on behalf of, the drawer thereof, but which, from any omission or error, has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee ; provided that another completed and duly-stamped bill of exchange, cheque, or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque, or note :
- (d) the stamp used for an instrument executed by any party thereto which—
 - (1) "has been" afterwards found to be absolutely void in law from the beginning ;
 - (2) "has been" afterwards found unfit, by reason of any error or mistake therein for the purpose originally intended ;
 - (3) by reason of the death of any person, by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the from proposed ;
 - (4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete, and sufficient for the purpose for which it was intended ;

- (5) by reason of the refusal of any person to act under the same, "or to advance any money intended to be thereby secured," or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose ;
- (6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument "between the same parties, and bearing a stamp of not less value ;
- (7) is deficient in value, and the transaction intended to be thereby effected has been effected by some other instrument between the same parties, and bearing a stamp of not less value :
- (8) is inadvertently and undesignedly spoiled, and, in lieu whereof, another instrument, made between the same parties, and for the same purpose, is executed and duly stamped :

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and that the instrument is given up to be cancelled.

Explanation—The certificate of the Collector under section 32, that the full duty with which an instrument is chargeable has been paid, is an impressed stamp within the meaning of this section.

50. The application for relief "under section 49 must be made within the following periods, that is to say :—

Application for relief under section 49 when to be made.

- (1) "in the case mentioned in clause (a) (5), within two months of the date of the instrument ;"
- (2) in the case of a stamped paper "on which no instrument has been executed by any of the parties thereto" within six months after the stamp has been spoiled ;
- (3) "in the case of a stamped paper on which an instrument has been executed by any of the parties thereto," 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 ;

Provided that—

- (a) when the spoiled instrument has been, "for sufficient reasons, sent out of British India, "the" application may be made within six months after it has been received back in British India ;