

XXIX. All the provisions relating to the sale or possession of fermented liquors contained in the following Sections of this Act, shall be held applicable to the sale or possession of taree, whether in a fermented state or otherwise; and all taree, both fresh and fermented, shall be held to be included in the expression "fermented liquors" as used in the following Sections of this Act.

XXX. Provided, however, that it shall be lawful for Government, on the report of the Board of Revenue, to pass an order suspending the operation of all the provisions relating to taree, contained in this Act, with respect to any district in which the consumption of taree in a fermented state is inconsiderable; and after the passing of any such order, it shall be lawful for taree to be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

XXXI. The Collector, with the sanction of the Board of Revenue, may establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process; and may from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery. He may also, with the like sanction, discontinue any distillery so established, whenever its discontinuance may appear to be expedient.

XXXII. The Board of Revenue may prescribe such rules relative to the management of distilleries established under the last preceding Section, to the conditions on which spirits may be manufactured in the said distilleries, and to the passes to be issued for the conveyance of such spirits to the shops of the vendors, as may from time to time be judged expedient.

XXXIII. The Board of Revenue may regulate the mode in which taree shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganjah, bhang, or churru for the supply of the licensed vendors of those drugs. They may also place the cultivation, preparation, and store of the intoxicating drugs above-mentioned under such supervision as may be deemed necessary to secure the duty leviable thereon.

XXXIV. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Board of Revenue may direct: and no other description of opium shall be sold by such vendors. Provided that the Government may, by an Order of Government, exempt any district or districts from the operation of this Section.

XXXV. Except for the supply of licensed vendors, country spirits, taree, and puchwe, and intoxicating drugs, shall not be sold in larger quantities than are here-under specified—namely, country spirits, one seer; taree or puchwe, four seers; ganjah or bhang, or any preparation or admixture of the same, one quarter of a seer; churru or opium, or any preparation or admixture of the same, five tola weight: and the same of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

XXXVI. Whenever a license for the retail sale of country spirits, taree, or puchwe, or intoxicating drugs, shall be granted under this Act, the Collector shall be authorized to demand, in consideration of the privilege granted, such tax or duty or a tax or duty adjusted on such principles, as may from time to time be fixed with the sanction of the Board of Revenue; and such tax or duty shall be specified in the license, and shall be payable at such periods as the said Board may direct. The Collector may grant special licenses for the sale of unfermented taree only, at those periods of the year when the fresh juice is in request: fees may be demanded for

such special licenses at a rate not exceeding one Rupee for each license ; and the vendors shall not be subject to any other tax or duty in respect of such sale.

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

Licensed retail vendors of country spirits to furnish security.

XXXVIII. Unless otherwise specially authorized by the Board of Revenue, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof shall be formally renewed from year to year. But it shall be incumbent on every person holding a license, who may intend not to renew it, to give notice of his intention to the Collector fifteen days previously to the expiration of the year ; and if such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

Duration and renewal of license.

XXXIX. The Board of Revenue shall have authority to regulate the form and conditions of all licenses granted under this Act.

Board to regulate form of license.

XL. The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, of the holder being convicted of a breach of the peace or any other criminal offence. If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board of Revenue shall direct.

License may be recalled in certain cases.

XLI. Any licensed retail vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the tax for fifteen days over and above the sum payable under the license.

Surrender of license.

XLII. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act, by distress and sale of the goods and chattels of the person from whom the same is due or of his surety, or by any other process which is or may be in force for the recovery of arrears of revenue due from farmers of land or their sureties.

Recovery of arrears of tax or duty.

XLIII. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who shall not produce his license on the demand of any Abkaree officer, or who shall commit any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall forfeit for every such offence a sum not exceeding fifty Rupees.

Penalty for refusing to produce license on demand of Abkaree officer or for breach of license.

XLIV. Every licensed retail vendor, who shall sell any larger quantity of spirituous or fermented liquors, or intoxicating drugs than is allowed to be sold by retail by the provisions of this Act, and every licensed wholesale vendor who shall make a retail sale, shall forfeit for every such offence a sum not exceeding two hundred Rupees. Provided always, that nothing in this Section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

Penalty for sale in contravention of license.

Proviso.

XLV. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who shall permit drunkenness, riot, or gaming in his shop, or shall permit persons of notoriously bad character to meet or remain therein, or shall receive any wearing apparel or other effects in barter for liquors or drugs, shall forfeit for every such offence a sum not exceeding 200 Rupees.

Penalty for permitting drunkenness, &c., in shop.

XLVI. Every person who shall convey or attempt to convey any country spirits from a distillery established under Section xxxi. of this Act without a pass, or exceeding the quantity for which a pass shall have been granted, or shall introduce or attempt to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector, shall forfeit for every such offence a sum not exceeding five hundred Rupees.

XLVII. Every person who shall wilfully contravene any rule prescribed by the Board of Revenue for the management of a distillery established as aforesaid otherwise than as provided for in the last preceding Section, shall forfeit for every such offence a sum not exceeding fifty Rupees.

XLVIII. Every person other than a licensed manufacturer, who shall manufacture any Country spirits, and every person other than a licensed vendor, or a person duly authorized to supply liquors, or intoxicating drugs, and every person authorized to supply licensed vendors, who shall sell any such liquors or drugs to any person other than a licensed vendor, shall forfeit for every such offence a sum not exceeding five hundred Rupees. Provided always, that nothing in this Section or in Section xxv. shall apply to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon such person quitting a station or after his decease.

XLIX. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who shall have in his possession any larger quantity of country spirits, or taree, or puchwey, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of Section xxxv. of this Act, or shall transport, by land or by water, or have in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation. Provided always, that nothing in this Section shall extend to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

L. The provisions of the two last preceding Sections, so far as they relate to the sale and possession of fermented liquors, shall not be held applicable to the sale and possession of taree, the produce of the date tree, when supplied or used for the manufacture of goor or molasses; and the provisions of the said Sections, relating to the sale and possession of intoxicating drugs, shall not be held applicable to the sale and possession of ganjah or bang by the cultivators of the plants which produce those drugs, respectively. But such cultivators are prohibited from selling any ganjah or bang to any one other than a licensed vendor, or a person duly authorized to purchase by pass or license from the Collector; and every such cultivator who shall act in breach of this prohibition, shall forfeit for every such offence a sum not exceeding five hundred Rupees.

LI. Every person, other than a licensed vendor, who shall have in his possession a greater quantity of opium than five tolahs weight, shall forfeit for every such offence a sum not exceeding five hundred Rupees, unless the opium found in the possession of such person shall exceed the weight of thirty-one seers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen Rupees the seer for all the opium so found in excess of that weight; and the opium, together with the vessels, packages, and coverings in

which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

Exception in favor of—
LII. Provided always, that nothing in the last preceding Section shall extend to the persons and circumstances herein-after specified, namely :—

1. Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy, and the delivery of the produce to the opium Agent.
Opium cultivators.
2. Travellers and visitants from foreign states or countries having in their possession any quantity of foreign opium not exceeding two seers, the produce of such states and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or traffic.
Travellers.
3. Dealers in horses travelling with strings of horses from beyond the South-West frontier of the territory under the Government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign states or countries, not exceeding in quantity the proportion of ten tolahs weight for each horse.
And horse dealers.

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

LIII. Every licensed vendor, who shall sell or offer for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which such vendor may have taken out a license, or, except in districts exempted from the operation of Section xxxiv. shall sell or have in his possession any opium other than the opium supplied to him from the Government stores, shall forfeit for every such offence a sum not exceeding five hundred Rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

LIV. Every proprietor, farmer, tuhseeldar, gomastah, or other manager of land, who shall authorize or connive at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall forfeit for every such offence a sum not exceeding five hundred Rupees.

LV. Any Abkaree officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor shall carry on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.
Power of Abkaree officers to inspect shops.

LVI. Any Abkaree officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act; and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them; and may also arrest the person in whose possession such liquors or drugs are found.
And to arrest persons carrying spirits, &c., liable to confiscation.

LVII. Any Abkaree officer above the rank of a jemadar of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs, and may seize such still with the materials for working it, and all such liquors and drugs.
And to arrest unlicensed distillers, &c.

LVIII. Whenever any Abkaree officer above the rank of a jemadar of peons, shall have good reason to believe, from information given by any person, which information shall be taken down in writing, that spirits are unlawfully manufactured, or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed
Power of Abkaree officers to search on information of illicit manufacture or possession.

in any house, boat, or other place, such officer may, between sunrise and sunset, but always in the presence of a darogah or other officer of Police not being under the grade of a jemadar, enter into any such house, boat, or place, and in case of resistance may break open any door, and force and remove any other obstacle to such entry : and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs ; and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

LIX. The powers of seizure, search, and arrest, given to Abkaree officers by the three last preceding Sections, shall, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be vested also in the officers of the Police, Customs, and Revenue Departments according to their respective grades. And it shall further be lawful for the Government to invest the officers of those departments, or of any of them, with the like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession of them ; and all such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this Section for the suppression of illicit dealings in opium, shall be held and deemed to be Abkaree officers within the meaning of this Act.

LX. Whenever an Abkaree officer shall arrest any person, or seize any still, or any liquors or drugs liable to confiscation under this Act, or enter any house, boat, or place for the purpose of searching for any such illicit articles, he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

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

LXII. The Collector may issue his warrant for the search of any house, boat, or other place, in which, upon any of the grounds mentioned in the last preceding Section, he may have reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed, and such warrant may be executed by any officer above the rank of a jemadar or peons, in the manner prescribed in Section Iviii. of this Act.

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

LXIV. Every person who shall obstruct or resist any Abkaree officer in the due execution of this Act, or of any rules prescribed under the authority thereof, shall forfeit for such offence a sum not exceeding five hundred Rupees.

LXV. All Police officers are required to aid the Abkaree officers in the due execution of this Act, upon notice given or request made by such officers ; and any Police officer who, without lawful excuse, shall neglect or refuse to assist as aforesaid, and any Darogah or other officer in charge of a Police station, who, on application made by an Abkaree officer under Section Iviii.

of this Act, shall fail to attend himself, or to depute a subordinate officer not being below the grade of ^{magistrate} and shall forfeit for such offence a sum not exceeding five hundred Rupees.

LXVI. Every person who shall maliciously give false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procure that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall forfeit for such offence a sum not exceeding five hundred Rupees, which sum, or any portion thereof, may be paid to the person aggrieved, and shall be further liable to imprisonment for a period not exceeding six months.

LXVII. Any Abkaree officer, who shall, without reasonable ground of suspicion, search or cause to be searched any house, boat, or other place, or shall vexatiously and unnecessarily seize the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or shall vexatiously and unnecessarily arrest any person, or commit any other excess not required for the execution of his duty, shall forfeit for such offence a sum not exceeding five hundred Rupees, which sum, or any portion thereof, may be paid to the person aggrieved.

LXVIII. Any Abkaree officer who shall neglect to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or shall delay carrying to the Magistrate or Collector, as the case may be, any person arrested, or any illicit articles seized under this Act, shall forfeit for such offence a sum not exceeding two hundred Rupees.

LXIX. Any Abkaree officer who shall unlawfully release or connive at the escape of any person arrested under this Act, or connive at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person contrary to the terms of his license, or act in a manner inconsistent with his duty, for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Abkaree Revenue defrauded; and any Darogah of Police or other officer invested with local jurisdiction, who shall authorize, or connive at the establishment of any unlicensed shop for the sale of such liquors or drugs as aforesaid in any place subject to his control, shall forfeit for such offence a sum not exceeding five hundred Rupees.

LXX. Any Abkaree officer who shall ask or take any unauthorized gratuity in consideration of doing or omitting to do any act in his official capacity, shall forfeit for such offence a sum not exceeding five hundred Rupees.

LXXI. All forfeitures and penalties prescribed for offences against the provisions of this Act, and all seizures of goods declared liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Abkaree Officer. Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under any of the seven last preceding Sections or under Section xlv.

LXXII. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Abkaree officer, the Magistrate shall issue a summons requiring the attendance of the person accused. The rules contained in the Regulations and Acts in force, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall be applicable to trials under this Act. Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred

within the period of six months after the expiration of the offence to which the complaint or information refers.

LXXIII. Whenever any person shall be convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months; and a like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

LXXIV. Every person who shall be imprisoned under the last preceding Section, or on account of the non-payment of any sum forfeited under this Act, if the offence of which he has been convicted be one with respect to which the information of the

Collector or an Abkaree Officer is required by Section lxxi., shall be confined in the Civil Jail.

LXXV. All goods and chattels adjudged to confiscation, except opium, shall be disposed of by the Collector by public sale. Opium seized and confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be transmitted to the Government factories or otherwise disposed of in such manner as the Board of Revenue shall direct. If declared to be unfit for use, it shall be immediately destroyed.

LXXVI. One-half of all fines and forfeitures levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxicating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each seer shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender; and the other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer, shall be given to the informer. If in any case the fine or forfeiture is not realized, the Board of Revenue may grant such reasonable reward, not exceeding the sum of two hundred Rupees, as may seem to them fit; and the said Board may direct by general order what classes of Abkaree officers shall receive rewards, and what classes shall have no title to share therein.

LXXVII. All fines and forfeitures levied under this Act, the disposal of which is not specially provided for, shall belong to Government; but the Board of Revenue may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

LXXVIII. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner, under the laws and regulations in force relative to appeals from the orders of Collectors.

LXXIX. It shall be lawful for the Collector, with the sanction of the Board of Revenue, to let in farm, for any period not exceeding five years, the duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any pergunnah or other known division of a district.

LXXX. The Board of Revenue may prescribe rules for the invitation and acceptance of tenders for such farms and for the requisition of security for the due fulfilment of the engagements entered into by the farmers. The said Board may also regulate the form and conditions of lease; and any breach of those conditions shall render the lease liable to annulment.

LXXXI. When the duties leviable on any of the articles above enumerated are

The farmer to make his own arrangements with the manufacturers and vendors within the limits of his farm.

let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm : and all the penalties and forfeitures prescribed by this Act, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

LXXXII. Provided always, that every such farmer shall be required to file in

List of licenses granted by farmer to be filed.

Restrictions with respect to grant of licenses.

Restrictions with respect to the grant of licenses as may be deemed proper and expedient.

the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board of Revenue. Provided also, that it shall be lawful for the Collector, with the sanction of the said Board, before entering into engagements for any such farm, to make such reservations or restrictions with respect to the grant of licenses as may be deemed proper and

LXXXIII. The Collector may, with the sanction of the Board of Revenue, cancel

Lease may be cancelled.

Compensation to farmers in certain cases.

any lease granted under this Act ; or within the period of the lease, impose any new restriction on the farmer. If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he may sustain thereby as the Board of Revenue shall think just and proper.

LXXXIV. The provisions of Section xlii. of this Act shall be applicable to

Recovery of arrears of tax or duty from or by farmers.

any arrear that may be due from any farmer of Abkaree Revenue ; and every such farmer shall be authorized and empowered to use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, which may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

LXXXV. Within the limits of any Military Cantonment, and within a circle

Rules respecting the manufacture and sale of spirits, &c., in Military Cantonments.

let in farm, otherwise than with the knowledge and consent of the Commanding Officer : and upon the requisition of such Officer, any license which may have been granted, either by the Collector or by a farmer, within such circle or limits, shall be immediately withdrawn.

drawn at a distance of two miles, or such other distance as may in any case be prescribed by Government from such limits, licenses for the manufacture of spirits, and for the sale of spirituous and fermented liquors shall not be granted, nor shall the duties leviable upon such spirits and liquors be granted, either by the Collector or by a farmer, within such circle or limits, shall be immediately withdrawn.

LXXXVI. In all other respects the foregoing provisions of this Act shall have

Mode of making arrest or search within Military Cantonments.

full force and effect within such circle and limits as aforesaid. Provided, however, that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible. Provided also, that nothing herein contained shall affect or interfere with the provisions of Act XVIII. of 1853.

LXXXVII. In the districts in which the poppy is cultivated on account of

Powers vested in Officers of the Opium Department.

Government, the Deputy Opium Agents and Sub-deputy Agents shall exercise the powers vested by the Act in Collectors, so far as the same relate to the suppression of illegal dealings in opium ; and the Officers of the Opium Department shall exercise the powers vested by this Act in Abkaree officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be held and deemed to be Abkaree officers within the meaning of this Act.

LXXXVIII. Nothing in this Act relating to the grant of licenses for the sale of spirituous and fermented liquors and intoxicating drugs, and the recovery of arrears of tax or duty due under such licenses, to the illicit sale, carrying, or possession of spirituous and fermented liquors and intoxicating drugs, and the penalties incurred thereby, and to the appointment, duties, and responsibilities of Abkaree officers, shall extend to the Town of Calcutta; but, with respect to all such matters, the provisions of Act XI. of 1849 shall continue in full force and effect as if this Act had not been passed.

LXXXIX. This Act shall commence and have effect from and after the first day of February 1857.

XC. The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction:—

The word "Government" shall mean the Lieutenant Governors of Bengal and of the North-Western Provinces.

The expression "Board of Revenue" shall mean the Board of Revenue in Calcutta and the Sudder Board of Revenue at Agra.

The word "Commissioner" shall mean the Commissioner of a Revenue Division, or a Commissioner of Abkaree.

The word "Collector" shall include a Deputy Collector, or other Revenue officer in independent charge of a district, and a Superintendent of Abkaree Revenue.

The word "Magistrate" shall include a Joint Magistrate, or other person lawfully exercising the powers of a Magistrate, and any Assistant or Deputy Magistrate, with special powers, stationed at a place other than the Sudder station of the Magistrate and empowered to try cases without reference from the Magistrate.

The expression "Country spirit" shall mean any spirit made by the native process of distillation.

The expression "intoxicating drugs" shall include ganjah, bhang, churru, and opium, and every preparation and admixture of the same.

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

Words importing the masculine gender shall include females.

FORM OF BOND UNDER SECTIONS IX. AND XIV.

Know all men by these presents, That we are jointly and
severally held and firmly bound unto the East India Company, in the sum of Com-
pany's Rupees to be paid to the said East India Company; for which
payment well and truly to be made, we jointly and severally bind ourselves, and
each of us binds himself and each and every one of our respective heirs, adminis-
trators, and representatives by these presents,

Scaled with our seals.

Dated this 18 day of

Whereas the above-bounden are justly and truly indebted to the East
India Company in the sum of Company's Rupees being
the amount of duty payable to the East India Company at the rate of one Rupee
per imperial gallon, London-proof, for gallons of [or for
gallons of proof spirit used in the preparation of dozens of bottles
or gallons of cordials and liquors as specified in the annexed Schedule manu-
factured at which the said have been allowed to remove thence for
exportation by sea, subject to the provisions of Act XXI. of 1856 without having

Port, proof of the landing whereof and of the payment of the duty whereon shall not be furnished to the satisfaction of the Board of Revenue within six months from the date of such bond. Provided however that it shall be lawful for the Collector, with the sanction of the Commissioner, on sufficient cause shown, to extend the period allowed for the exportation of the spirits, or as the case may be for the production of such proof as aforesaid, for a further term of four months. Provided also that spirits exported as aforesaid shall, if imported at any Port in the Territories subject to the Government of India, be charged with the duty payable on account of spirits imported by sea under any Act for the time being in force.

III. When any person is sentenced to pay any fine or forfeiture under the said Act, such person in default of payment of the same may be imprisoned in default of payment of fine. Imprisonment in default of payment of fine. Act, such person in default of payment of the same may be imprisoned by order of the Magistrate for any term not exceeding two months when the amount of the fine or forfeiture shall not exceed fifty Rupees, or for any term not exceeding four months when the amount of the fine or forfeiture shall not exceed two hundred Rupees, or for any term not exceeding six months when the amount of the fine or forfeiture shall exceed two hundred Rupees: but in any case the imprisonment shall determine upon the payment of the fine or forfeiture adjudged.

IV. Every Collector or other Officer is hereby indemnified for any thing done on and after the said 21st of January 1860 in collecting or enforcing the duty leviable under the 1st Section of this Act, or by virtue of any order of Government heretofore made authorizing the levy of any such duty, or in otherwise carrying out this Act; and no action or other proceeding shall be maintained against any such Collector or other Officer in respect of any thing so done.

V. This Act and Act XXI. of 1856 as hereby amended shall be read as one Act.

FORM OF BOND UNDER SECTION II.

Know all men by these presents, That we are jointly and severally held and firmly bound unto the Secretary of State for India in the sum of Company's Rupees to be paid to the said Secretary of State for India; for which payment well and truly to be made, we jointly and severally bind ourselves and each of us binds himself and each and every one of our respective heirs, administrators, and representatives by these presents.

Scaled with our seals.

Dated this

day of

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Company's Rupees being the amount of duty payable to the Secretary of State for India at the rate of three Rupees per imperial gallon London proof for gallons of manufactured at which the said ha been allowed to remove thence for exportation by sea without having paid the amount of such duty. Now the condition of this obligation is such that, if the above-bounden his or their heirs, executors, administrators, or representatives or some or one of them, do and shall at the expiration of four calendar months from the date of this obligation well and truly pay or cause to be paid to the said Secretary of State for India duty at the rate of three Rupees per imperial gallon of proof spirit for all or any portion of the above-mentioned which shall not have been exported by sea or which shall have been passed for local consumption, or if the above bounden his or their heirs, executors, administrators, or representatives or one of them do and shall within four months from the date of this obligation export the said by sea to some Port in British India (not being a free Port) and within six months from the date of this obligation afford proof to the satisfaction of the Board of Revenue that the same has been landed at such Port (not being a free Port) and that duty thereon according to the provisions of this Act has at such Port been paid thereon, then this obligation shall be void; otherwise it shall remain in full force and virtue.

*Scaled and delivered
in the presence of*

RULES FOR THE REGULATION OF THE EXCISE ON SPIRITS, LIQUORS AND DRUGS.

PRESCRIBED BY THE BOARD OF REVENUE, L. P.

GENERAL RULES.

APPLICABLE TO ALL EXCISEABLE ARTICLES.

1. The object of a system of excise is to raise as large an amount of revenue from intoxicating liquors and drugs as is compatible with the greatest possible discouragement of their use. Experience has proved that if the tax on such articles and the difficulty of procuring them, be raised above a certain limit, the inevitable result is, not that their consumption is checked, but that their illicit manufacture and use is resorted to.

2. The excise revenue from spirits, liquors and drugs, is levied in Bengal either under the "Fixed Duty" or the "Monthly Tax" System. The system of *farming* the revenue derivable from any exciseable article, that is, of making over the monopoly of sale in a district to a contractor who undertakes to pay a certain sum per annum, is prohibited.

3. The FIXED DUTY system is on every ground to be preferred to the MONTHLY TAX system; and on this system, with different modifications, the revenue is to be levied on Ganjah, Opium, Spirituous Liquors manufactured after the English method, and, (wherever possible), on those manufactured in the native mode.

4. The principle of the Fixed Duty System is, the levy of a certain amount of duty on the actual quantity of spirit or drug which passes into consumption. A license fee is also levied, (except in the special case of opium), for the right to open a shop for retail vend of the duty-paid article. A retail vendor may supply himself from any wholesale dealer whom he chooses, and his license carries with it no such implied monopoly of the right of retail sale within specified limits, as is inherent in the Monthly Tax System.

5. Under the Monthly Tax System the retail vendor agrees to pay a certain amount of tax for each month covered by his license, without reference to the actual quantity of the spirituous liquor or drug which he may sell.

RULES APPLICABLE TO BOTH SYSTEMS.

6. The following rules are applicable to both systems:—

I. No interference is to be exercised by Excise Officers with the price at which spirits, liquors or drugs are supplied by the producer or wholesale dealer to the retail vendor, or by the retail vendor to the consumer. The price will be left to private arrangement between the parties, the interference of the Excise Officer being confined to the realization of the duty or tax.

II. Arrangements for excise shops should, as a general rule, be made annually to take effect from the commencement of the official year. Those made at other periods of the year will be in force only to the end of the year.

III. A vendor cannot throw up his license at the close of the official year unless he give the notice prescribed by Section xxxviii Act XXI. of 1856. Under the same Section a license, although not formally renewed at the beginning of a new year, remains in force if it be not recalled by the Collector.

Each license covers one shop only.

V. Collectors must be guided by the spirit of the definition of a "Collectorate" in Section iii., Act VI. of 1853, in determining their respective excise jurisdictions. A Collector is not authorized to establish shops in isolated villages within the jurisdiction of another Collector, because they form part of an estate paying revenue into his own treasury.

Registers of licenses to be kept.

*List of shops to be sent to Magistrate.

Shops to be closed when European Troops are near.

IV. Only one shop shall be carried on under one license, and each license must have a distinct number on the roll. Dependent shops unregistered must not be allowed.

VI. Collectors shall keep registers of all licenses granted by them, in Form 1 annexed.

VII. A list of all shops opened, and also of those closed, must be sent monthly to the Magistrate.

VIII. Every distillery and shop for vend of spirituous liquors on or adjacent to the line of march, must be closed while European Troops are passing or are encamped in the vicinity.

IX. The Excise Darogah on receiving intimation of the approach of European Troops, will depute a subordinate to close each shop from the time the advance guard approaches till the rear guard has passed onward a full mile; he will report to his superior when each shop was closed and when re-opened.

Darogah to depute subordinate to close each shop.

X. Collectors on receiving intimation of the march of European Troops, will give timely information to the Excise Darogah, who will be held responsible for the due observance of these rules.

Collectors to give intimation of approach of troops to Excise Darogah.

XI. The Revenue Officer accompanying European Troops will see that these Rules are carried out, and may apply to the Commanding Officer for a guard to enforce them, if necessary.

XII. When the shop closed is settled on the Monthly Tax system, the Excise Darogah will give a certificate to the vendor and calculate the compensation due to him at the monthly rate specified in the license, plus ten per cent for loss of profits; for instance, if a shop paying 30 Rupees a month were closed for five days in a month of thirty days the vendor would be entitled to a compensation of five rupees eight annas; but if the shop were closed for the same number of days in a month of twenty-eight days, the compensation would be five rupees fourteen annas and three pie. No compensation shall be allowed for any day on which a shop may have been closed for less than six hours between sunrise and sunset. When it has been closed for more than six such hours, compensation shall be allowed for the whole day.

XIII. When the shop closed is held, under a license, on the Fixed Duty system, the Darogah will give a certificate of the time of closure, and compensation will be fixed by the Collector with reference to the average daily sales of the shop. The difference between the average cost of manufacture and the market price at which the spirits are sold to the consumer, minus the duty and ten per cent., as contingent expenses, may be taken to be the vendor's profit on each gallon sold.

XIV. Compensation for closing shop is not to be treated in account as a deduction from the amount of tax payable by holders of daily tax licenses, but the sum is to be paid to the party entitled to it, and charged in the public accounts as a payment.

XV. The remission of fifteen days tax mentioned in Section xl., Act XXI. of 1856 evidently applies to settlements on the Monthly Tax or Farming system only. The amount of compensation to be granted for the recall of a license under the Fixed Duty system, if any, will be decided by the Board of Revenue according to the circumstances of each case.

Remission of tax referred to in Section xl., Act XXI. of 1856, applies to Monthly Tax system only.

RULES APPLICABLE TO THE MONTHLY TAX SYSTEM ONLY.

7. The following rules apply to the Monthly Tax system only :—

I. In order to prevent the increase of drunkenness and the establishment of too many places of vend, no new shop is to be opened at a lower rate of tax than eight rupees a month, without the express sanction of the Commissioner, and all opportunities should be taken to reduce the number of low-taxed spirit shops already licensed, due advertence being had to the circumstances of the locality in which they are established.

II. A shop should not be licensed in a place where it will compete with an existing shop, unless the lessee agree to take the old shop on its monthly tax in the event of its being closed; and, as a general rule, a new shop should not be opened during the year so near another licensed shop as to injure its lessee.

III. When a question arises between the Officers of two districts, regarding the injury done to a shop near the boundary of one district by a shop near the boundary of the other, that shop is to be considered established longest which has been held *continuously* open for the greatest length of time up to the period of the dispute.

IV. A new shop established, or an old shop re-opened, within half a mile of the boundary, must pay at least the same tax as the nearest shop on the other side of the boundary. Beyond the half mile, shops may be established at any tax subject to Rule 1 in this section, if the shops on the other side of the boundary are also on the Monthly Tax system: but where Monthly Tax shops adjoin tracts supplied from Public Central Distilleries, (whether in the same or another district), the Collector is required to endeavour to raise the monthly tax so high as to equalize, as nearly as possible, the actual tax paid by the outstill spirits with the duty paid by that which is manufactured at the Public Distillery.

V. As security for the punctual payment of the revenue, a cash deposit must be taken from each vendor, equal to one month's tax. The tax should generally be collected every fifteen days, and balances are not on any account to be permitted to accumulate.

VI. Spirits, liquors, or drugs found in a shop of which the license has been cancelled or resigned, will be considered untaxed; and the duty will be levied on them at the discretion of the Collector. This liability will not, however, be incurred, if the spirits, liquors, or drugs are taken over by another licensed vendor. In fixing the amount of tax to be levied under this Rule, the Collector will when possible, be guided by the rate of Fixed Duty levied on the same article in his own or in adjoining districts.

RULES APPLICABLE TO THE FIXED DUTY SYSTEM ONLY.

8. The rules which apply to the Fixed Duty system are given under the heads of "Spirits manufactured in the European method," "Country Spirits," "Ganjah," and "Opium," as applicable to these excisable articles respectively.

9. On the fixed duty system, the duty on excisable articles removed from one district, for sale in another, will be shown in the accounts of the latter district. If the duty be actually levied in the district of export, the amount, should be transferred to the Collector of the district into which the article is imported for consumption; the object being that the accounts should show separately, as far as practicable, the amount of revenue which is derived from the consumption of each district.

IMPORTED SPIRITUOUS AND FERMENTED LIQUORS.

10. Under Section xxv., Act XXI. of 1856, Imported Spirituous and Fermented Liquors can be sold only under license. Separate licenses are necessary for the vend of imported liquors, and of liquors manufactured in India. Licenses are in force from the date on which they are granted until the 30th April following.

LICENSES FOR WHOLE-
SALE AND RETAIL VEND.

11. A fee of sixteen rupees is to be levied under Section xxvi., Act XXI. of 1856 for every Wholesale License* for the vend of imported spirituous and fermented liquors. The wholesale license is to be in Form 2 annexed. Such license shall ordinarily not authorize sale beyond the limits of the jurisdiction of the officer who grants it; but, for the convenience of travelling merchants, who carry liquors for sale in transit, any Collector who grants a license, is authorized to make the wholesale license general under Section xxvi., Act XXI. of 1856, endorsing on it the names of the districts in which the holder wishes to sell. The grant of every such license should be notified to the Collectors of the districts in which it is made current. Under Section xxvii., Act XXI. of 1856, a wholesale license does not authorize the sale of liquors in less quantities than two gallons, or a dozen quart bottles.

12. A monthly fee of four rupees is to be levied in advance under Section xxvii., Act XXI. of 1856, for every License to vend by Retail, Imported Spirituous and Fermented Liquors. A Retail License, unless held by a person who also holds a license for Rum and Doastah to be drunk on the premises, does not authorize the holder to sell liquors to be drunk on the premises, or in less quantity than one pint bottle. The retail license will be in the Form 3 annexed.

13. A wholesale and a retail license for the vend of liquors, as aforesaid, may be held by the same person at one time.

14. Licenses may be granted in the annexed Form 4, with the sanction of the Magistrate previously obtained, for Hotels and Public-houses. Hotel Licenses. The Collectors will use their discretion in granting or withholding such licenses, (which do not limit the hours within which sales may be made.) The Magistrate will have the power of prohibiting the establishment of any such Hotel, should he consider that it is not required for the convenience of the public, or that it would tend to disorder. The fee on such licenses is to be 100 Rupees per annum, payable, quarterly, in advance.

15. Captains or Stewards of Steamers and other Vessels engaged in the inland or interport traffic of India, must take out a retail license in the Form 5 annexed, to authorize their retailing imported spirits or liquors to passengers. The fee on such licenses is to be Rupees 16 per annum, payable in advance.

SPIRITS MANUFACTURED IN INDIA AFTER THE ENGLISH METHOD.†

16. RUM and other Spirits may be manufactured in India after the English method, under proper licenses, either in a still set up within the walls of a Public Distillery, or in a private distillery.

RULES FOR WORKING A LICENSED PRIVATE DISTILLERY. 17. The following are the Rules under which a private distillery may be worked and its produce disposed of:—

18. Collectors are authorized, under Section v., Act XXI. of 1856, to grant licenses, (in Form 6 annexed), for the construction and working of distilleries in the English method, within the limits of their respective districts, if at a distance of not less than twenty miles from Calcutta. Collectors shall keep a Register, (in Form No. 1 annexed), of all such licenses issued by them, and shall grant receipts for deposits on account of licenses, in the annexed Form No. 7. The Excise Superintendent of Calcutta will grant licenses for all such distilleries within twenty miles of Calcutta.

19. Applicants for licenses to work distilleries in the English method may, if it be thought necessary, be called upon to deposit as security a sum not exceeding one thousand rupees, the whole of which, or such portion of it as the Government may determine on the recommendation of the Board of Revenue, will be liable to forfeiture in the event of any breach of the Excise Law being proved before the officers vested by law with the

* For Calcutta, Act XI. of 1849 prescribes no fee on wholesale licenses.

† The following Rules 17 to 66 are applicable to spirits manufactured after the native method termed, "Country Spirits" in Act XXI. of 1856, as well as to spirits manufactured after the English method; similarly the Rules for Public Distilleries, which are given under the head "Country Spirits" hereafter, are applicable also to spirits manufactured after the English method, but the Rules on different points, have been so arranged that each may be found under that class of spirits to which it is expected that it will be most frequently applied in practice.

decision of excise cases. In that case, the license will of course be forfeited also. On the license ceasing without forfeiture, the sum deposited shall be returned by the Collector.

20. The above deposit or any part of it will further be at the Collector's disposal for the due discharge of all payments, whether of revenue, license charges, fines, or forfeitures, to which the distiller may be liable, by law, by the Excise Rules, by the conditions of his license, or by any engagement or bond into which he may have entered.

21. The distiller shall also execute a bond (Form 8 annexed), pledging his premises, Works and premises his works, and all utensils employed in the manufacture, for &c. to be pledged. the due discharge of the above-mentioned payments. This Rule shall apply also, *mutatis mutandis*, to manufacturers who may set up stills in Public Distilleries.

22. No distillery shall be licensed, until the parties applying for the license shall have satisfied the Collector that the distillery buildings and premises are so constructed and surrounded by a wall Distilleries to be secure. as to afford full security for the Government Revenue. Collectors are empowered to refuse licenses for distilleries without assigning any reason for so doing, except to the superior Revenue Authorities in the event of an appeal from their decision.

23. Persons working licensed distilleries are required to apply to the Collector, in April of each year, for the renewal of their licenses for the year following, as licenses will run from 1st of May to 30th April. Unrenewed licenses will be considered null and void, not protecting the spirits produced in the distilleries from seizure and confiscation, or the parties working the distilleries from the penalties provided by law for the illicit manufacture of spirits.

24. Persons licensed to work a distillery shall provide a suitable residence for Residence for Excise the Excise Officer stationed on the premises; the residence Officer. shall be so situated as to command the entrance to the premises.

25. On a distillery being licensed, the Board of Revenue will sanction the Excise Establishment entertainment of such an Excise Establishment to guard payable by distiller. it as they may think necessary in each case. The cost of this establishment will be payable by the distiller, monthly, in advance: in default of payment, his license may be cancelled.

26. The Collector or Deputy Collector, and the Surveyors or other subordinate officers appointed by him to the duty, shall at all times, by day and night, have free ingress into every licensed distillery, and into the warehouses and other places appertaining thereto, for the purpose of making such experiments as may be necessary for estimating the amount of the duties, of inspecting and measuring all stills and other vessels used in manufacturing spirits, and gauging and proving spirits manufactured in the distillery.

27. Persons licensed to work a distillery shall, within five days after receiving the license, furnish to the Collector a correct statement of the distillery premises, specifying every warehouse, store-room and other place appertaining thereto, to be used for carrying on the business of the distillery, and all stills, coppers, casks, and other vessels to be so used. All such vessels shall be duly inspected, measured, and marked by the Excise Officer stationed at the distillery, or any other officer appointed to the duty by the Collector, and no vessel shall be used in the distillery which is not so marked and a statement of which has not been furnished to the Collector.

28. Persons licensed to work a distillery shall, five days before beginning to bring in materials for manufacturing spirits, give to the Excise Officer notice of the day on which it is intended to commence distilling.

29. They shall also, five days before discontinuing distillation, give to the Excise Officer notice of the day on which it is intended to discontinue working the stills. On the day appointed, the stills shall be sealed up until distillation be re-com-

menced, and it shall be the duty of the Excise Officer stationed at a licensed distillery to gauge and prove all spirits manufactured in the distillery, and to keep a regular account of all spirits conveyed from the distillery under pass, or kept in the store-rooms, warehouses, and other places where such spirits are usually deposited, exhibiting their quantity and strength.

30. No spirits shall be conveyed from the store-rooms, ware-houses, or other places used for keeping the produce of a licensed distillery, or from the distillery, (except to such store-rooms, ware-houses, and other places,) without a pass issued by the Collector, or other authorized Excise Officer under Section vii., Act XXI. of 1856, in Form 9, annexed.

Pass from Collector or other authorized Officer required.

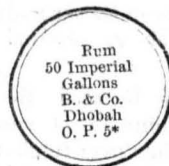
RULES REGARDING REMOVAL OF SPIRIT, WITHOUT PAYMENT OF DUTY, UNDER BOND.

Applicable to all spirits, whether manufactured at a public or a private distillery.

31. The following rules regarding the removal of spirits without payment of duty, and the issue of spirits under bond for payment of duty, apply to all spirits manufactured in the English method, whether in a private or a public distillery.

32. No spirit on which the full duty has not been paid, shall be allowed to leave a distillery, whether private licensed, or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, viz., the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask, (the strength being ascertained by a hydrometer). For instance, the marks on a cask of Dhobah Rum will stand thus :—

Casks to be marked.



* Meaning five degrees over London Proof.

33. Spirit intended for consumption in Calcutta, may be removed* from licensed distilleries without previous payment of duty, under charge of Excise Officers, for the purpose of being stored in the Excise Godown at the Calcutta Custom House. The Collector of Calcutta will recover the duty on spirit so removed and stored, when passed out from the Custom House for local consumption. Rent will be charged at the rate of six pie per day for every cask of spirit allowed to remain in the Godown for more than eight days.

34. Spirit for exportation by sea, may, under Section clxiii., Act VI. of 1863, be removed without payment of duty, from a licensed distillery to the Custom House, and from the Custom House, on the proprietor executing the bond required by that Section for the payment of full duty in case of failure to export, or to satisfy the Chief Customs Officer that the spirit has been landed at some other port within British India, not being a free port. The bond shall be taken by the Chief Officer of Customs.

35. A member of some established house of business at the port of exportation shall be one of the parties bound, and the parties bound will be jointly and severally answerable for any amount which may ultimately fall due under the bond.

36. The Chief Officer of Customs may refuse the security tendered, without assigning any reason, except in the event of an appeal from his decision.

37. The distillery and apparatus will be considered as pledged for any amount which may become due under the bond.

Spirit for consumption in Calcutta may be removed to Custom House without pre-payment of duty.

Spirit for exportation may be cleared free of duty under bond.

38. On a bond being duly executed, and its execution certified by the Chief Officer of Customs, the Collector of Excise Revenue shall grant a pass for the spirit bonded, without payment of the duty.

39. On the spirit being brought to the Custom House for exportation, the exporters shall declare in writing by what bond it is protected, and shall produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit shall then be gauged for quantity, and proved to ascertain the strength, by a Custom House Officer. If the quantity and strength so ascertained be the same as that marked on the casks, (the casks being the same which were removed from the distillery), the spirit shall be allowed to pass for export by sea, and the quantity shall be written off on the bond. If the quantity and strength be not the same as that marked on the casks, duty shall be levied on the difference, as provided by Section xi., Act XXI. of 1856.

40. When the entire bonded quantity is written off upon the bond, the Chief Officer of Customs shall cancel the bond.

41. It will be for the exporters to see that the exports, made from time to time under a bond, are properly written off or certified on the bond, and they shall testify by their signatures to the entries, that the exports are correctly written off.

42. If, at the expiration of the period named in the bond, and in Section clxiii., Act VI. of 1863, the entire quantity of spirit covered by the bond shall not have been accounted for as required in that Act, and written off as provided in the preceding Section, the Chief Officer of Customs shall proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for, unless the currency of the bond shall have been renewed.

43. Time-expired bonds may be renewed at the discretion of the Chief Officer of Customs, for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Chief Officer of Customs shall proceed to adjust such time-expired bonds and levy duty on the quantity of spirit unaccounted for.

44. A maximum allowance according to the following scale will be made on account of ullage and leakage on spirit removed under bond from distilleries in the interior for exportation by sea :—

For a distance not exceeding 100 miles	...	5	per centum.
For a distance above 100 miles, but not exceeding 200 miles	... ..	7½	ditto.
For all distances exceeding 200 miles	...	10	ditto.

45. In the case of spirit exported under bond to another port within British India, (not being a free port), in adjusting the bond, an allowance for wastage and leakage during the sea voyage will be made, for a voyage of one month, at the rate of two per cent., and for any longer voyage at three and a half per cent.

46. Spirit for use as ships' stores during the voyage may be shipped free of duty on vessels clearing to ports not within the in-ferport system of British India. Such shipments must be made under bonds, to be cancelled on production of a certificate from the Preventive Officer on the ship. The bond shall be in the Form H. prescribed by Section clxiii., Act VI. of 1863, *mutatis mutandis*.

47. Applications for licenses to use rum duty-free in the manufacture of sugar and molasses must be made to the Collector of the District in which the sugar factory for which the license is required is situated, or, if within twenty miles of Calcutta, to the Collector of Calcutta. The license shall be in the annexed Form 10, *mutatis mutandis*.

48. Parties licensed to use rum duty-free for the above purpose, will be permitted to remove it under pass from licensed distilleries to their factories, on entering into a bond to pay duty, at the rate in force, on any portion of the rum bonded, which may not be used for the purpose specified within six months from

the date of the bond; and at the expiration of that period, the Collector shall proceed to recover the duty on such portion of the rum, unless the bond shall have been renewed.

49. The parties bound must be jointly and severally answerable for any amount which may ultimately fall due under the bond. The bond shall be in the annexed Form 11, *mutatis mutandis*.

50. The currency of the bond may be renewed at the discretion of the Collector, with the sanction of the Commissioner, for a further term not exceeding six months. At the expiration of the second currency, the Collector shall proceed to adjust the time expired bond, and levy the duty on the quantity of rum deficient or unconsumed.

51. An establishment consisting of a Darogah and two Chupprassies will be

Preventive establishment.		
Darogah	...	Rs. 24
2 Chupprassies, @ 5	...	10
		Rupees 34 per month.

maintained by Government at each sugar factory where permission may be given to use rum duty-free, and the cost of the same, amounting, as shown in the margin, to Rupees 34 per month, must be borne by the factory and must

be paid regularly to the Collector.

52. No extra establishment will be required if the sugar factory be attached to a licensed distillery, and within the walls of the distillery premises.

53. The Collector and the Surveyor, or other subordinate officers appointed by him to the duty, shall have free ingress into the factory, for the purpose of inspection of the premises and oversight of the excise establishment, in the same way as if it were a distillery.

Rum for Commissariat and Ordnance Departments may be removed free of duty under bond.

54. Distillers manufacturing rum in licensed distilleries, for the Commissariat and Ordnance Departments, will also be allowed to remove the spirit so manufactured from the distillery, on executing a similar bond for payment of the duty, which shall be adjusted on the receipts given by the Heads

of these Departments.

RULES REGARDING THE USE OF SPIRIT FOR ARTS, MANUFACTURES AND CHEMISTRY.

55. Applications for licenses to use spirit exclusively for purposes of Art, Manufacture or Chemistry on a payment of an *ad valorem* duty, of 10 per cent. under Act XVI. of 1863 must be made to the Collector of the District, or to the Collector of Excise Revenue of Calcutta, if the spirit is to be taken from a distillery within twenty miles of Calcutta, or from the Custom House, or is to be so used in his jurisdiction.

56. The Collector may authorize the persons to whom he has given such licenses, to use spirit, for the aforesaid purposes, within the walls of the licensed distillery in which it was manufactured, after payment of the reduced duty of 10 per cent. *ad valorem*. In this case, the use of the spirit will be under the same supervision of the excise establishment as the manufacturing operations of the distillery.

57. The Collector may also issue licenses, in the annexed Form 10, authorizing persons to remove spirit from the distillery or from the Custom House, to be exclusively used for the aforesaid purposes, on payment of the reduced duty of 10 per cent. *ad valorem*, provided that the Collector be satisfied that such spirit has been effectually and permanently rendered unfit for human consumption by the admixture of Methylic Spirit or some other ingredient, and provided that a bond with securities, (in the annexed Form 11), be executed by the person removing the spirit, for the payment of the difference between the reduced duty and the full duty leviable on spirit used for human consumption, for any quantity of the spirit so removed as to which the condition of the bond may not be fulfilled.

Rules in force regarding bonds for exportation to be applied to such bonds.

58. As far as they are applicable, the rules in force regarding bonds for the exportation of spirit duty-free and their cancellation, shall be acted on in the case of bonds executed on the removal of spirit which has paid the reduced duty.

59. The ingredient to be used for admixture with the spirit shall be tested by the Chemical Examiner to Government, who shall certify to the Collector that it is such as will effectually and permanently render the spirit with which it is mixed, unfit and unpalatable for human consumption.
- Ingredient for admixture to be tested by Chemical Examiner.
60. For the purpose of fixing the amount of duty to be levied on such spirit, its market value shall be fixed by the Collector of Excise Revenue, subject to the revision of the Commissioner.
- Valuation of such spirit.
61. Any expense which may be incurred by the Collector in rendering spirit unfit for human consumption, or for ascertaining, by chemical or other process, that it has been effectually and permanently so rendered, shall be paid by the person wishing to clear the spirit, before its removal is allowed.
- Expenses to be borne by the person wishing to clear.
62. No greater quantity than 100 gallons of spirit shall be passed out to one person or firm for use in Arts, Manufactures or Chemistry under one bond. A further issue may be made on the conditions of the first bond being satisfied, but not before.
- 100 Gallons the maximum to be issued under one bond.
63. The Collector may refuse to grant a license without assigning any reason, except to the Superior Revenue Authorities in case of appeal.
- License for use of such Spirit to specify premises on which to be used.
- Premises to be open to excise inspection.
64. The license to use spirit for the purposes aforesaid shall contain a condition that the spirit covered by one bond shall be used on certain specified premises only, and that those premises shall be open to the entry and inspection of Excise Officers at any time of the day or night.

LICENSES FOR VEND OF SPIRITS MANUFACTURED IN THE ENGLISH METHOD.

65. Collectors may grant licenses (in the annexed Form 12) for the wholesale vend in their districts of spirit manufactured after the English method. The fee demandable on such Licenses is Rupees 16 a year, under Section xxvi., Act XXI. of 1856.
- For wholesale Vend.
66. Licenses for the retail sale of spirit, manufactured on the English method shall also be granted by Collectors under Section xxvii., Act XXI. of 1856, and in Calcutta, under Section ix., Act XI. of 1849. The same license (which shall be in the annexed Form 13) shall cover the sale of Rum and of Country Spirits. In Districts in which the duty on Country Spirits is levied at the full rate of that levied on Rum, the fee on licenses covering the retail vend of both classes of spirit shall be Rupees 8 a month. In other Districts the rate of fee will be specially fixed by the Board of Revenue.
- For retail vend.

COUNTRY SPIRITS.

67. The term "Country Spirit" is defined in Section xc., Act XXI. of 1856 to mean any spirit made by the native process of distillation. Wherever practicable, the revenue from Country Spirits (known as Doastah, Sharab, Khasya &c.,) will be levied on the fixed duty system. Where, from circumstances, this system is impracticable, the Board will sanction the arrangements for the excise on this article being made on the monthly tax system.
- Arrangements to be on the fixed duty system if practicable.

MONTHLY TAX SYSTEM.

68. Under this system an outstill may be worked in every shop. Where it is adopted, the Rules given above in Sections 6 and 7 will be adhered to.
69. The license for an out-still shop, under the Monthly Tax system shall be in the Form 14 annexed. Every such license will authorize the working of one still only, which shall not be capable of containing more than 10 gallons at a time. If a distiller desire to work two or more stills, he must take out a separate license for each, paying an increased monthly tax accordingly.
- Each license covers one still only.

FIXED DUTY SYSTEM.*

70. On the fixed duty system, Country Spirits may be distilled under a license from the Collector of Excise Revenue of Calcutta, either in a private distillery, or in a public central distillery.

71. The rules given above in Sections 17 to 66 for the manufacture, store, and removal of spirit distilled in the English method in private distilleries, are applicable, *mutatis mutandis*, to Doastah and all spirit manufactured in the native mode.

72. * Public Central Distilleries are established under Section xxxi., Act XXI. of 1856, with the sanction of the Board of Revenue, at convenient points in each district. Limits are defined round each distillery, within which the manufacture of spirit, (except at the central distillery or in a distillery specially licensed), is prohibited.

To be constructed at cost of Government.

To be enclosed by a wall.

Distillation to be by private individuals at their own cost and risk.

Application for license to distil.

Term of license. Distillers must apply for renewal.

RULES FOR INTERNAL MANAGEMENT OF PUBLIC DISTILLERIES.

Any number of stills may be worked by each distiller.

Subject to restrictions by Collector.

73. These distilleries are constructed at the expense of Government. They must be surrounded by a wall with only one entrance, so that no spirit can pass out without the cognizance of the Excise Officer in charge.

74. In a public distillery, the manufacture of spirit is carried on by licensed distillers at their own cost and risk.

75. Persons wishing to set up stills in a public distillery shall apply to the Collector for licenses, which shall be in the Form 15 annexed. Licenses shall run to the end of the Revenue year in which they are given; before which the

76. Each licensed distiller may set up any number of stills in a public distillery, subject to such restrictions as the Collector may find it necessary to impose with, reference to the accommodation available. No monopoly of distillation will be allowed. If the full number of stills which distillers wish to work, cannot be accommodated on the premises, the Collector will allow each applicant to set up one still, in preference to permitting any one distiller to set up several.

77. The Collector may refuse to grant a license to a distiller of spirit without assigning any reason, except to the superior Revenue Authorities in the event of an appeal from his decision.

78. A Darogah or other superior officer will be in charge of each distillery. It will be his duty to prove and measure the spirit manufactured in the distillery, to issue passes, to keep a regular account of the strength and quantity of all spirit manufactured in the distillery, showing how much has been sent out under passes, and how much is still in store, to keep up all registers and accounts prescribed by these Rules, and to furnish statements to the Collector. He will be held responsible that the Rules prescribed are strictly adhered to.

79. The necessary number of Chupprassies will be placed under the orders of the officer in charge, to guard the distillery. A watch will be kept up day and night at the door of the distillery. The guard shall be answerable to the officer in charge that no spirit not covered by a pass leaves the distillery, and that no person not duly authorized enters it.

80. A residence will be provided for the officer in charge of the distillery and his establishment on the premises. The officer in charge shall on no account leave the premises without permission of the Collector, nor the subordinate officers without leave from the officer in charge.

* The following Sections 70 to 104, apply also to Spirits manufactured after the English method.—See foot-note to Section 16 above.

81. The gate of the distillery will be opened at daybreak for the admission of the workmen, and closed at sunset, when they must leave the distillery or be locked up in it. The keys will remain in the custody of the officer in charge.

Gate to be opened at day light and closed at sunset.

82. The gates of a distillery shall be kept closed except for the entrance and exit of persons who have business connected with the distillery; and no one, except Government servants, distillers, their servants, and licensed vendors who have come to purchase spirit, will be allowed to enter the premises on any pretext. It will be the duty of the Darogah to register the names of all parties engaged in working the stills, and to supply each with a ticket of ingress and egress.

No admittance except on business.

83. All persons entering a distillery, whether Government Officers or distillers and their servants, are bound to obey the orders of the officer in charge of the distillery. Any person dissatisfied with his order can appeal to the Collector.

No distillation at night.

84. No still shall be worked before sunrise or after sunset.

85. Licensed distillers will be permitted to store the materials used in distillation, and to erect suitable buildings for this purpose, at their own cost, within the distillery enclosure as far as space admits.

Materials may be stored on premises.

86. The size and capacity of every still shall be recorded and marked on it, and the distiller shall give in to the officer in charge, an inventory of all the apparatus he may take into use.

Apparatus to be registered and marked.

87. Distillers shall keep a regular account of their distillation, showing daily the quantity manufactured in gross Imperial gallons, the quantity passed out, and the quantity in store.

Distillers to keep an account.

Stores, materials, and apparatus open to Excise inspection.

88. The stores of spirit and accounts belonging to each distiller shall be open at all times to the inspection and examination of the officer in charge of the distillery and of the Collector, and of any officer deputed by the Collector for that purpose.

If license cancelled for misconduct or breach of condition, stores to be confiscated.

89. The spirit in the store of a distiller whose license is forfeited for misconduct or breach of condition of license, will be confiscated to the State.

Wort prepared for distillation not to leave distillery.

90. Wort prepared for distillation is on no account to be allowed to leave the distillery.

On cessation of license, still to be removed within five days, or transferred to another distiller: otherwise rent will be charged, and eventually the still confiscated.

91. The still and apparatus of a distiller permanently ceasing to manufacture shall, within five days of closure, be removed from the distillery premises, unless transferred on application, to another licensed distiller. If not removed or transferred within that time, rent will be charged as on a working still, and if not removed within 10 days of due notice of his intention to confiscate being given by the Collector, the still shall be confiscated.

No Spirits to leave distillery unless protected by a pass.

92. No spirit shall leave a distillery or its store-rooms unless it be protected by a pass from the officer in charge, which is to be shown at the gate.

93. The officer in charge may grant a pass for spirit to a duly licensed retail vendor, on payment of duty at the prescribed rate. The rate of duty will be determined for each district, from time to time, by the Board of Revenue.

Officer in charge to give passes.

94. Passes will be printed in duplicate, in cheque form, and bound up in sets of a hundred: one part will be given to the person removing the spirit, and the other part will remain for record and reference. The pass books will be issued by Collectors to officers in charge of distilleries. The pages should be numbered before they leave the Collector's office.

Passes to be in form of cheque books.

Passes will be in Form 16 annexed, the counterparts which remain in the office will obviate the necessity of a separate Register of Passes being kept.

Excise Officers not to interfere in regulating strength of spirit manufactured.

95. The Excise Officers shall in no way interfere to regulate the strength of spirit distilled. Spirit may be made, and passed out of the distillery, as strong or as weak as the distiller chooses. The duty shall be levied at the prescribed rate according to its strength as ascertained by a hydrometer.

No pass to be given except on payment of full duty, or under special order of Collector.

96. The officer in charge shall on no account give a pass for the clearance of spirit which has not paid full duty, except under special orders from the Collector.

97. No spirit will be allowed to leave the distillery on Sunday. The hours of issue on the week days will be between 9 A. M. and 12, and from 3 P. M. till sunset.

98. In addition to the prescribed duty per Imperial gallon, a fee shall be levied monthly from the distillers, on each still erected within the enclosure as payment for the use of the distillery premises.

The rate of this fee shall be fixed by the Board of Revenue, for each distillery, at such a rate that the aggregate of distillery fees shall cover, the expenses of keeping up the distillery buildings, the salaries of the special distillery establishments, and the contingent expenses of the distilleries.

99. These distillery fees, however, will be credited to the General Excise Revenue. The charges for the erection of buildings are to be included in the Public Works Estimate, while those for establishments and all other expenses connected with the distilleries should be disbursed, after sanction by the Board, as ordinary contingencies. But Collectors and Commissioners will be careful that the fees levied for the use of a distillery do not exceed the amount required for the salaries of the establishment and the contingent expenses connected with it. A memo. in the annexed Form 17, should be furnished half-yearly to show that this is attended to.

Accounts and Statements to be kept by officer in charge of a distillery.

100. The following accounts and statements will be kept by the officer in charge of a distillery in the Forms annexed to these Rules :—

I. Daily Account of quantity of Country Spirit manufactured, cleared, and remaining in the store of each distiller (Form 18); a separate account being kept for each distiller.

II. Daily Abstract of total quantity of spirit manufactured, cleared, and remaining in store, and of duty paid in the distillery. (Form 19.)

III. Daily Account of Country Spirit passed out to each licensed retail shop with amount of duty paid; a separate account being kept of each shop. (Form 20.)

IV. Register of licensed retail shops ordinarily drawing their supplies from the distillers, with dates of payment of monthly license fees. (Form 21.)

V. Daily Account of Receipts and Disbursements.

VI. Diary.

Copy of Daily Abstract to be submitted to Collector on the next day.

101. Copy of the Daily Abstract (Form 19) will be submitted to the Collector on the following day without fail. The close daily scrutiny of these abstracts, and the calculations in them, will be the main check which a Collector has on his distillery officers.

Statements to be submitted monthly.

102. The following statements shall be submitted by the officer in charge of a distillery not later than the 2nd of the month succeeding that to which they relate :—

I. Account of Receipts and Disbursements (Form 22). This should be tested in the Collector's office by comparison with the entries in Forms 19 and 21.

II. Comparative statement of Country Spirits cleared in the month under report, with the average quantity cleared monthly in the three preceding months. (Form 23).

III. List of stills covered by the license, and amount of distillery fees levied from the rate of 1/2 of the value of the stills.

IV. Statement of demands, collections, and balances for the month. (Form 25).

This statement will be checked by Form 19, and will check the Cash Account, (Form 22). With proper management, there should never be any balance outstanding at the end of the month. Full explanation should be given of any items which remain unrealized.

103. No other statements will be submitted, as a matter of course, but the Collector is expected to inspect the other registers and statements occasionally, so as to satisfy himself that all is going on rightly.

104. When spirit is also manufactured after the English method in a distillery, each class of spirit must be shewn distinctly. Separate Statements in Forms 18, 19, 20, and 23 will be kept up, showing separately the spirit manufactured after the English method.

VEND OF SPIRIT.

105. Spirit manufactured in a public distillery will be supplied to the public through the medium of shops for retail vend.

106. No such shop can be opened without a license from the Collector, to whom application must be made.

Licensed retail vendor may supply himself from any licensed distillery he chooses.

107. The supplies of such licensed shops must be drawn exclusively from public central, or private licensed distilleries, but the licensed vendor will be at liberty to supply himself from any such distillery he chooses.

108. If a licensed distiller desire to open a shop for retail vend, he must take out a license for that purpose. The character of the distiller and the retail vendor must be kept perfectly distinct.

Distiller must take out separate license for retail vend.

License for retail vend.

109. The license given by the Collector for a shop for retail vend shall be in the annexed Form 13.

110. The license shall be given to the end of the revenue year for which it is granted, before which the vendor should apply for a renewal of it. This Rule is subject to the provisions of Section xxxviii., Act XXI. of 1856.

Retail licenses to be annual.

111. The license fee shall be paid monthly in advance to the officer in charge of the distillery, who will pass out no spirit to a shop for which the fee of the month has not been paid in.

But the license fee payable monthly in advance.

License for retail vend authorizes sale of all spirits manufactured in India.

112. The license for retail vend shall authorize the holder to sell by retail all spirit manufactured in this country, whether by the European or the Native process, but not to sell imported spirit.

113. In districts in which duty on Country Spirits manufactured in the Native method has been fixed by the Board at the same rate as that which is levied on Rum and Spirits manufactured by the English process, the license fee covering the retail of both kinds of spirit shall be 8 Rupees* a month. In other districts, the rate of retail license fee shall be fixed from time to time, by the Board.

Rate of license fee.

* In Calcutta Rupees 20 a month.

114. The amount of license fee may vary according to the class of shop which is to be kept open under the license. The Board of Revenue will fix, in each district, the extent of the estimated sales which shall constitute a shop of each class, and the monthly license fee payable in each class.

Graduated scale of license fee according to estimated sales.

115. In districts in which different classes of retail licenses are granted, it will be necessary for the officer in charge of a distillery to give to the vendor, each month, (when he pays his license fees in advance), a written authority to clear during the month, spirit up to the maximum covered by the class of license which he holds. As the officer in charge grants each pass for clearance to the vendor, he will note the quantity on the back of this written authority. Should the vendor, towards the end of the month, wish to clear more spirit than the monthly quantity of any class of license which he holds, he must pay the difference between the quantity cleared and the quantity fixed for the next higher class of license (Form 24).

Special Rule in districts where there is a graduated scale of license fees.

116. The sole object of the above Rule is to prevent the holder of a second class license, for which he pays a lower monthly fee, from selling, under it, such a quantity of spirit as would raise his shop to the first class which requires a higher license fee. It will be distinctly understood that the retail vendor is in no way bound to clear or pay on the actual quantity duty on any minimum quantity of spirits. He may take as much or as little as he chooses, paying duty only on the actual quantity he requires.

117. In districts in which there is no classification of licenses, the written authority mentioned in Section 115 will be unnecessary, as there is no limit to the quantity which each vendor may clear on payment of duty. On presentation of a vendor's license, bearing on it the endorsement that the license fee for the current month has been paid in advance, the officer in charge of the distillery will, as a matter of course, give the pass for clearance of the quantity on which payment of duty is tendered.

118. The pass granted by the officer in charge of a distillery for the clearance of spirit shall cover it in transit from the distillery to the retail shop. The passes shall be returned to the Darogah after expiration of the time for which they are current.

TARÍ.

119. The Collector will grant licenses, (in the annexed Form 26), for the sale of unfermented Tari only, as tapped from the tree, at those periods of the year when the fresh juice is in request. Under Section xxxvi., Act XXI. of 1856, no higher fee than one rupee can be demanded for such licenses, which will not authorize a vendor to store the Tari in his shop and then sell it in a fermented state.

120. The Collector will also issue licenses, (in the annexed Form 27), for the retail sale of fermented Tari. Such licenses will be given, on the monthly tax system, to the person who offers to pay the highest monthly tax for the shop. The Rules in Sections 6 and 7 above will be applicable.

121. The Collector may refuse to accept a bid, if not satisfied as to the character of the bidder.

Registers of Licenses.
the Form 1 annexed.

122. Separate registers of licenses granted for the sale of unfermented and of fermented Tari will be kept up in

PACHWAÍ.

123. Pachwaí is a liquor manufactured from fermented rice. Licenses for its retail sale will be given on the monthly tax system to the highest bidders (in Form 27) as in Sections 120 and 121 above; a register of licenses will be kept in the Form 1 annexed.

OPIUM, AND ITS COMPOUNDS, MADDAT AND CHANDÚ.

124. Collectors are authorized to grant licenses for the retail vend of opium in Form 28 annexed.

125. Rules I. to VII. in Section 6 above, are applicable to opium, with the following modifications:—

126. No fee is to be charged for a license to sell opium; but the vendor must engage to take all his opium from the Collectorate at the price fixed from time to time by the Board, which will be duly notified.

127. The drug is to be sold from the Collectorate, at the fixed price, to all respectable persons who wish to take out a license for retailing it, and these persons are at liberty to dispose, as they please, of the opium so obtained, without further payment to Government, and without finding security, subject only to the restriction as to quantity, imposed by Section xxxv., Act XXI. of 1856.

128. No interference will be exercised in the dealings of the licensed vendors who will be allowed to make what profit they can by the sale of the drug. Competition will almost invariably restrict that profit within moderate bounds; and it is only in the possible, but improbable, case of a successful combination among vendors to keep up prices at such a height as to drive the people to the use of contraband opium, that a Collector would be justified in resorting to the extreme measure of selling opium to the consumers at the Collectorate Office.

No interference with vendors. Licenses not to be put up to auction. 129. Opium licenses are on no account to be put up to auction, nor to be granted to the vendor who agrees to take the most opium each month.

130. Stipulations are in no case to be demanded from vendors to take a given quantity of opium in each month; it rests with them to determine what amount they will take. A clause is, however, provided in the form of a license binding the vendor to account satisfactorily to the Collector, if called on to do so, should the quantity of opium taken by him from the Collectorate fall considerably short of what may be estimated to be the average sale from his shop. The object of this provision is to enable the Collector to detect any vendor who procures smuggled opium and disposes of it under color of his license.

131. Every Officer who is authorized to grant opium licenses, and to sell opium to vendors will keep a register in the annexed Form 29, shewing the number of licenses issued and the quantity of opium cleared by each vendor.

132. Collectors will be careful to submit timely indents to the Board for opium. Timely indents to be submitted. required for consumption in their districts, so that their stock of the drug may never run out. Indents will be in Form 30 annexed; Collectors who receive their supplies of opium direct from the Agent at Patna, will submit their indents to that officer.

133. Each Collector will also despatch on the last office day in each December, so as to reach the Board early in January, an annual estimate in the Form 31 annexed, showing the quantity of opium which he will probably require in the coming year. The object of this estimate is to enable the Board to intimate to the Opium Agent at Patna the quantity of opium which will be required out of the season's manufacture, for home consumption; *but it is to be distinctly understood that the submission of the ESTIMATE will not be looked upon as a requisition for a supply of opium.* Whenever a Collector requires opium, he must send in a *specific* INDENT under the preceding Section, in ample time.

134. Opium supplied on indent to Collectors will be placed in the treasury of the district, under the same custody as the cash, and given out, as required, in quantities of not less than one cake.

135. Licenses for the sale of Maddat and Chandú shall be granted to the persons making the highest offers for them, but not at a lower rate than 4 rupees a month. The license will be in the annexed Form 32.

136. Collectors are prohibited from requiring opium vendors to take out Maddat or Chandú licenses, unless they wish to do so.

137. All opium used in the preparation of Maddat and Chandú by holders of licenses to deal in those articles, must be taken by the vendors direct from the Collector's store, at the price fixed by the Board, and is not to be purchased from licensed opium vendors.

138. Registers of licenses granted for the sale of Maddat and Chandú, and of the quantity of opium purchased from the Collectorate for their manufacture, will be kept up in the same form as that prescribed for opium licenses in Section 131 above.

GÁNJA, CHARAS, SIDDHÍ OR BHÁNG, MÁJÚN.

139. GÁNJA is the dried hemp plant which has flowered, and from which the resin has not been extracted. This and Charas are used for smoking only. "Charas" is the resin collected from the plant while it is growing. "Siddhí," "Sabzi," and "Bhang"* are the names given to the larger leaves and capsules of the same plant, from which an intoxicating drink is prepared. "Májún" is a confection containing Siddhí.

RULES FOR CULTIVATION, STORAGE, TRANSPORT, AND VEND.

140. The following rules are prescribed under Section xxxiii., Act XXI. of 1856, for the cultivation, preparation, store, and vend of the articles above-named.

CULTIVATION UNRESTRICTED.

Preparation and sale as drugs without licenses prohibited.

under the following rules:

Cultivator must take out license to retain possession of drug.

141. No restriction is imposed on the cultivation of the hemp plant: its use in the green state for medical purposes, and manipulation for the manufacture of the fibre is unrestricted. But any preparation of the plant to be used, stored, and sold as a narcotic or stimulant is prohibited, except

142. Every cultivator, immediately on his produce being gathered and prepared for sale, and before effecting any sales, shall apply to the Supervisor of the Gánja cultivation for a license to retain possession of it, until it be disposed of to a licensed purchaser or registered-golah owner. The cultivator's license shall specify the number of bundles and estimated weight of the Gánja covered by it, and shall be returned to the Supervisor, endorsed with the names of the purchasers to whom the Gánja may be subsequently sold, and the quantity sold to each. The license shall be in the annexed Form 33.

143. Every person wishing to purchase Gánja from the cultivators, for the purpose of selling it to wholesale dealers and licensed vendors, shall register in the office of the Collector of Rajshahye or other producing district, the Golahs in which the Gánja is to be stored. The registry of a Golah will be sufficient authority for the purchase and store of Gánja, and any person not having a Golah registered, and not being duly licensed, who shall purchase Gánja from the cultivators, will be liable to the penalties prescribed for illegal possession by Section xlix., Act XXI. of 1856.

Purchasers from cultivators for wholesale must register their Golahs.

144. Every cultivator who shall sell Gánja &c., to a person not duly authorized to purchase under these rules, will be liable to the penalty prescribed in Section I. Act XXI. of 1856.

145. Every registered-golah owner in the producing district shall file weekly, in the office of the Supervisor of Gánja cultivation or other Excise Officer a statement of his purchases and sales, in the following form; and any Golah owner who shall sell Gánja without making an entry of the sale in his weekly statement will be liable to have the registration of his Golah cancelled:—

Weekly Statement of Purchases and Sales of Gánja by the Owner of Golah No.

	Mds.	S.	Ch.	Mds.	S.	Ch.
Balance in store in last statement	.....	...	...	5	16	...
Purchased 3rd March	20	10	0	35	10	...
Ditto 5th ditto	15	0	0			
				40	26	0
Sold 11th March to Joynarain Doss	10	...	...	15	0	0
D 6th ditto to Sham Chand Ghose	5	...	...	
Balance	.....	...	...	25	26	0

* The name Bhang is also given to a plant which grows wild in some districts.

146. The licensed Golahdars of the producing districts, or the cultivators may sell the drug to licensed wholesale merchants for export to other districts, provided the wholesale merchant be duly provided with a pass from the Collector of the district into which he wishes to import, and with a license to purchase for export, granted by the Collector of the district of export, under the next Section.

147. Licensed wholesale merchants or retail vendors of other districts, who wish to purchase Gánja from the cultivators, or from the Golahdars of the producing districts, are in the first place to apply for passes from the Collector of their own districts. If the applicant have registered a Golah for the storage of the drug under Section 159 below, and if there be no objection, the Collector will give him a pass in the annexed Form 34; a register of such passes will be kept in the annexed Form 43. The pass having been granted, a duplicate of it will be sent by the officer granting it, through the post, to the Collector of Rajshahye district, who, on receipt of it, will, if he think proper, draw out a license for purchase, and transmit it to the supervisor of Gánja cultivation, or other local Excise Officer, so that the purchaser may not be delayed by having to get his the producing districts. Licenses to make purchases from the cultivators or Golahdars of the producing districts shall be granted in Form 35 annexed, with the condition that the purchaser shall, when he has made his purchases, collect the whole in a place to be indicated to him by the supervisor of the Gánja cultivation or other local Excise Officer.

Collector to send duplicate of pass by post to Collector of producing district.

Who will send a license to purchase, to the local Excise Officer.

license after he reaches

All purchases made for export to be collected in one place.

whole in a place to be indicated to him by the supervisor of the Gánja cultivation or other local Excise Officer.

148. On a wholesale merchant authorized to purchase for export, reaching the place where he proposes to make his purchases from cultivators, or licensed Golahdars, he shall give up to the Supervisor of Gánja cultivation or other local Excise Officer, the original pass granted to him by the Collector of his own district under the preceding Section; and, provided the license authorizing the applicant to purchase has been received, he shall be allowed to make purchases at once, storing the Gánja in the place indicated as required by the license.

149. The Gánja purchased must have the natural proportion of stalk and fibre as grown. It shall be weighed, packed, and sealed in bundles by the local Excise Officer, who will decline to pack and seal any Gánja from which an undue proportion of stalk has been removed.

150. When the drug purchased is weighed, packed, and sealed ready for despatch, the local officer shall return to the exporting merchant the original pass, having endorsed on it all particulars as required by Section 152 below.

Before despatch pass to be returned to exporter with particulars endorsed.

Local officer to report particulars to Collector. Duplicate of pass duly endorsed to be sent by post to Collector of district of import.

151. A report of these particulars shall, at the same time, be made by the Darogah to the Collector of the district, and shall also be endorsed on a duplicate of the pass which shall be forwarded by post to the district whence it was received as prescribed in Section 147 above.

152. Every pass, whether for wholesale export, or for retail consumption, must specify the weight of the Gánja and the number of bundles to be protected by it, the name of the purchaser and of the Charandar, the mode of conveyance by which it is to be transported, and the places, Golahs, or shops from and to which the transport is made. Passes to retail shops will be in the annexed Form 36. These entries will be signed by the Excise Officer.

153. Exports from the producing districts, or from any one district to another, by wholesale merchants will be allowed without pre-payment of duty, if the drug is to be imported into any district within the Lower Provinces of Bengal, as, according to the system

Exports to districts in L. P. allowed without pre-payment of duty.

in force in these Provinces, duty will be levied on the drug as it passes into the hands of the retail vendors.

154. Before the export of Gánja from any district is allowed for transport to Foreign Territory or to any district not within the Lower Provinces of Bengal, full duty on the quantity to be exported shall be levied at the rate in force in the Lower Provinces for the time being.

Wholesale vendors may sell a portion of a despatch in transit.

But only on delivery order from an Excise Officer.

Transaction to be noted on Pass.

transit have not been broken.

No allowance for wastage of Gánja in transit.

retail vendors.

155. Wholesale vendors are authorized to sell any number of bundles bearing the original seals, from a despatch in transit, to such retail vendors as may produce a pass or delivery order from the nearest authorized officer. The weight and number of such bundles must be written off on the back of the import pass, under the attestation of a local Excise Officer who will see that the seals of the bundles thus sold in

156. No allowance is to be made on account of wastage of Gánja, either in transit from the producing districts to the wholesale Golahs, or from the Golahs to the shops of the

157. Excise Officers are required, before allowing Gánja to be stored in a Golah licensed under Section 159 below, to ascertain that the seals of the bundles are unbroken, and that the weight corresponds with that noted on the pass given in the producing district. He will also examine the general quality, and the condition in which it is received, whether dry or damp, or in process of deterioration or decay. All these particulars are to be noted in a book to be kept for the purpose, according to Form 37 annexed, and if they do not agree with the entries in the pass under which the Gánja is imported, the circumstance is to be reported to the Collector. The full duty will be at once levied on any deficiency of weight and on any broken

STORAGE OF GÁNJA IN GOLAHS IN NON-PRODUCING DISTRICTS INTO WHICH IT IS IMPORTED FROM WHOLESALE.

Gánja imported to be examined before storage in Golah.

Particulars to be noted in a book.

And compared with particulars in pass.

bundles. No bundles without the original seal will be received into the Registered Golahs.

158. Every person engaged in, or wishing to engage in the wholesale Registration of Go- Gánja trade, shall furnish to the Collector of the district in which he intends to store Gánja, a written description in the Form below, of the Golahs or other warehouses in which such Gánja is to be stored.

Name of Owner or Owners.	Locality of Golah.	Description of Building.	Capacity of Golah.	REMARKS.

159. If the Collector be satisfied that the Golahs are fit for the reception of Gánja, and sufficiently substantial for its safe custody, he shall register each Golah in a book to be kept for the purpose in Form 38, and shall grant a certificate of

Certificate of registry. registry in Form 39 to the person applying for the same, on the following conditions:—

I. That the Golah shall have only one door, which shall be secured by two locks, the key of one to be kept by the owner, and that of the other by the Excise Officer appointed to supervise the store.

II. That no deliveries of the drug shall be made to any one except in the presence of an Excise Officer, and under an order from the Collector or from an Officer

duly authorized by the Collector to grant passes, and that the drug be delivered out only in the bundles as sealed.

160. The Collector may at any time cancel registry, should the owner of the Golah transgress the excise laws or any of these Rules, or should he allow the building to fall out of repair.

161. Every person found in possession of Gánja in excess of the quarter of a seer allowed by Section xxxv., Act XXI. of 1856, stored in any places other than a Golah or warehouse registered as above, or in a retail shop duly protected by a vendor's license, is liable to the penalties prescribed in Section xlix., Act XXI. of 1856, unless such Gánja be protected by a pass, and all Gánja so found will be confiscated.

162. Wholesale dealers or owners of registered Golahs, after storing their Gánja, will be at liberty to transport, under the prescribed pass, any number of bundles bearing the original seal, from their stock in one district may be exported to another. This pass must be obtained from the Excise Office of the district into which it is proposed to convey the Gánja; and on being produced at the Excise Office of the district in which the Gánja is stored, it will be countersigned and dealt with in the manner prescribed for import passes in Section 148, *et seq.* above.

To whom only a wholesale dealer may sell. 163. A wholesale dealer may sell his Gánja only to another duly authorized wholesale dealer, or to a retail vendor licensed as in Section 166, *et seq.* below.

164. The Excise Officer must be careful that the drug removed from the Golah does not exceed the quantity specified in the pass, and that Stock to be taken of Golah at least once a year. no broken or unsealed bundles leave the Golah. Stock must be taken in each Golah at least once a year, and the most convenient time for doing so will probably be when the store of Gánja is at its lowest, just before a fresh supply is admitted into the Golah. Any deficiency between the actual amount in stock and that which should be remaining according to the accounts of Gánja received and passed, must be written off under sanction of the Commissioner. The refuse or broken Gánja, if any, being included in the deficiency, must be destroyed at the same time, under sanction of the Commissioner.

165. Every Excise Officer in charge of a Golah shall keep up a Register of deliveries of Gánja at the Golah in the annexed Form 40; Register of receipts and deliveries at Golah to be kept up, and abstract sent to Collector twice a month. the register of receipts of Gánja into the Golah (Form 37) has been prescribed in Section 157 above. From these two Registers the local Excise Officer shall compile and send in to the Collector, on the 1st and 16th of each month, an abstract in Form 41 annexed.

166. The vend of Gánja shall be subject to the general rules for the fixed duty system in Section 6 above. Licenses for retail vend of Gánja will ordinarily be granted for a year, or till the end of the current revenue year, but the monthly fee, fixed for the time being by the Board of Revenue, will be payable on the license in advance on or before the 1st of each month. The licenses will be in the Form 42 annexed.

167. Licensed vendors will be required to pay the duty to the Excise Officer, before removing the Gánja from the wholesale dealer's Golah. Duty will be paid at the rate fixed for the time being by the Board of Revenue.

168. The duty will be calculated upon the gross weight of the sealed bundles of Gánja removed from the wholesale dealer's Golah by the licensed retail vendors. The duty and license fees levied will be immediately entered in the appropriate columns of the annexed Form 44.

169. All transports of Gánja from the Golahs to the retail shops must be accompanied by passes in the Form 36 annexed, up to the time of their reaching the retail shops. Any laxity on this point must facilitate smuggling. A Register of such passes shall be kept up by every officer authorized to grant them, in the annexed Form 43.

170. Every officer in charge of a Golah must keep up a register of Gánja cleared and of duty and fees paid by each licensed vendor in the Form 44 annexed. The register must be submitted at the end of each quarter for the Collector's examination and signature. The principal object of this is to enable the Collector to watch any unusual fluctuations in the quantities cleared by each vendor, which may indicate that the vendor is procuring supplies of illicit Gánja and selling it under color of his license.

Register of Gánja by each licensed vendor to be kept up.
And submitted to Collector quarterly.

Object.
it under color of his license.

171. The Collector shall, with the sanction of the Commissioner, make arrangements under such precautions as may seem necessary, authorizing sub-divisional officers and trustworthy Excise Officers to receive payments of duty and to grant passes within their sub-division, or circle, the amount collected being transmitted to the treasury at short intervals. The statements prescribed in these rules above will enable the Collector to check the proceedings.

Landholders to be warned of the penalties to which they are liable for allowing unlicensed sale of Gánja.

CHARAS, SIDDHI, SABZI OR BHANG, MAJUN.
annexed.

172. Landholders should be warned of their liability under Section liv., Act XXI. of 1856, if they permit the unlicensed sale of Gánja within the boundaries of their properties.

173. Licenses to sell Charas, Siddhi and Majun &c., will be given in the annexed Form 27 to the highest bidders. Registers of all such licenses shall be kept in Form 1

PERIODICAL EXCISE RETURNS.

QUARTERLY STATEMENTS.

174. The following Comparative Statements will be furnished *quarterly* by Collectors to Commissioners in the annexed Forms as indicated:—

Country spirits.	Of revenue derived from Country Spirits (Form 45.)
Spirits manufactured after the English method.	Of the consumption of Spirits manufactured after the English method (Form 46.)
Opium.	Of the quantity consumed, and of the sale proceeds of Opium (Form 47.)
Ganjá.	Of the sales of, and revenue derived from, Ganjá (Form 48.)

175. From these Returns, Commissioners will compile a Divisional Statement, in each form, for submission punctually to the Board of Revenue, within the first month after the close of the quarter.

ANNUAL STATEMENTS.

Statements for the Annual Report.

Annual Statement to Accountant.
in each year.

176. The annexed Forms 49 to 66 are to accompany the Annual Report of each Division on the administration of the Excise Department.

177. A Statement in the annexed Form 67, of Demands, Collections, and Balances is to be furnished to the Deputy Auditor and Accountant General by the 15th day of May

6. Infraction of any of the above conditions will subject the holder of this license to forfeiture of the license and to the penalties prescribed in Sections xliii. and xlv., Act XXI. of 1856.

Collectorate of }
The 18 . } Collector.

The license may be made general under Section xxvi., Act XXI. of 1856 and Section 11 of these Rules by the following endorsement:—

The within named being about to travel with the object of selling his liquors in transit, is hereby authorized to sell imported spirituous and fermented liquors by wholesale in any district which he may visit, on the condition that he do at once report his arrival to the Collector of each district in which he intends to make sales; and that if he remain more than a week at any one place, he take out a license from the Collector of the district in which that place is situated.

FORM 3.

Vide SECTION 12.

License for the Retail Vend of Imported Spirituous and Fermented Liquors.

Note.—Counterpart of this will be signed by the license holder and deposited in the Collector's Office.

District
No. of License in Register
Name
Locality of Vend

Be it known to all concerned that resident of is hereby authorized by the under-signed, Collector of to open a shop at in for the sale, by retail, of imported spirituous and fermented liquors, from the date of this license to the 30th April 186 .

It is required of the holder of this license as a condition of its remaining in force that he duly and faithfully perform and abide by the following Articles:—

1. That he pay to Government in advance a monthly fee of Rs.
2. That all spirituous and fermented liquors sold under this license shall be brought from Calcutta or from other districts under pass, or purchased from a licensed wholesale dealer.
3. That he do not sell, under color of this license, any spirituous or fermented liquors manufactured in this country.
4. That he effect his sales of liquors only in the shop for which this license is granted, and that he do not sell liquors in any other place, or establish a second shop, without another separate license.
5. That he do not sell more than two imperial gallons, or twelve quart bottles [or less than one pint bottle*] of liquor to any person at one time, [and that he do not allow any liquor to be drunk in his shop or in his premises.]
6. That he do not receive any wearing apparel or other goods in barter for liquor.
7. That he do not open his shop or effect sales therein before sunrise, nor keep it open or effect sales therein after , and that he do not harbour any person therein during the night.
8. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.
9. That he have constantly fixed up at the entrance of his shop, a sign-board bearing the following inscription in English and the Vernacular.

* The words in brackets to be omitted from licenses granted to persons who also hold licenses authorizing them to sell by retail, Rum and Doastah to be drunk on the premises.

(Name of Vendor.)

"Licensed to sell Imported Spirituous and Fermented Liquors by Retail."

10. That he produce for inspection, on demand of any Excise Officer above the rank of Jemadar, his license and accounts, and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

11. That, if required to do so by the Collector, on account of the proximity of troops, he will close his shop, and keep it closed as long as may be directed.

12. That in the event of his also holding a wholesale license for the vend of spirituous and fermented liquors, he keep the accounts of sales under each license separate, and suspend a separate sign-board for each.

13. Infringement of any of the above conditions will subject the holder to forfeiture of this license, and to the penalties prescribed in Sections xliii., xliv. and xlv., Act XXI. of 1856.

14. All Officers of Government are prohibited from imposing on or exacting from the holder of this license on account of the said shop, any tax or cess beyond the fee specified in these conditions, and from molesting or interrupting him in following his trade, so long as he conform to the above rules and to the laws in force.

Collectorate of }
The 18 } Collector.

FORM 4.

Vide SECTION 14.

License for retail vend of Imported Wines and Spirituous and Fermented Liquors in Hotels and Public Houses.

Note.—Counterpart of this to be signed by the license holder and filed in the Collector's Office.

District
No. of License in Register
Name of Vendor
Locality of Vend

Be it known to all concerned that A. B. resident of is hereby authorized by the Collector of to sell imported wines, spirits, and fermented liquors by retail at a Hotel (or Public-House) situate at

It is required of A. B. as a condition of this license remaining in force that he duly and faithfully abide by the following Articles:—

1. That he pay to Government, in advance, for each quarter, the amount of tax due by him for that quarter, at the rate of Rupees 100 a year.

2. That he confine the sale of the liquors, above enumerated, to the Hotel (or Public-House) for which this license is granted.

3. That he maintain peace and good order within the precincts of the said Hotel (or Public-House).

4. That he do not retail spirits or liquors manufactured in India under color of this license.

5. That he do not sell more than two imperial gallons or twelve quart bottles of liquor to any person at one time.

Upon a breach of any of the above conditions, this license shall be forfeited.

Collectorate of }
The 18 } Collector.

FORM 5.

Vide SECTION 15.

License to sell Imported Spirituous and Fermented Liquors to passengers and others on Board Steamers and other Vessels employed in the Inland or Interport traffic of India.

Note.—Counterpart of this license to be signed by the holder and filed in the Collector's Office.

District
No. of License in Register
Name of Vendor
Name of Vessel

Be it known that the Captain (or Steward) for the time being, of the employed in the inland (or interport) traffic of India, is hereby authorized by the Collector of to carry on therein the retail sale of imported wines, spirits and beer till the 30th of April 18 .

It is required of the holder of this license as a condition of this license remaining in force, that he duly, and faithfully perform and abide by the following Articles:—

1. That he pay to Government, in advance, the amount of tax due by him for the year, at the rate of 16 Rupees per annum.
2. That he do not sell the above spirits or liquors to any persons except such as are at the time employed in, or passengers upon the said and that he do confine their sale to the said only.
3. That he do not retail spirits manufactured in this country, under color of this license.

Upon breach of any of the above conditions, this license shall be forfeited.

Collectorate of }
The 18 . } Collector.

FORM 6.

Vide SECTION 18.

License to work a Private Distillery for the manufacture of spirits.

Note.—Counterpart of this to be signed by the holder and filed in the Collector's Office.

District
No. of License in Register
Name of Distiller
In what Locality

Be it known that A. B. resident of is hereby authorized by the undersigned Collector of to work a distillery at in the district of until the 30th April 18 next, after which this license will cease to have effect, unless renewed for the following year.

1. The condition of this license is that the holder adhere to all provisions of the Excise Laws, and also to all the rules contained in the Excise Rules which may from time to time be laid down by the Board of Revenue, and that he pay monthly in advance to the Collector on or before the 1st day of every month such a sum as may be required to cover the cost of a special preventive establishment of the strength which may be considered necessary for the distillery, and which may be retained under Section 25 of the Excise Rules of the Board of Revenue.
2. Failure to fulfil the above conditions will entail forfeiture of this license in addition to the penalty prescribed by law for the specific offence.

Collectorate of }
The 18 . } Collector.

FORM 7.

Vide SECTION 18.

Receipt for deposit on account of Distillery license.

Received from _____ the sum of Rupees _____ as a deposit for security on a license No. _____ of the Register, this day granted to A. B., to work a distillery at C. D. in the district of E. F., under the rules and conditions set forth in the Excise Rules of the Board of Revenue, Section 18.

Collectorate of _____
The _____ 18 . }

Collector.

FORM 8.

Vide SECTION 21.

Form of bond pledging premises, works, and utensils of manufacture.

I, A. B., of _____ having obtained from the Collector of _____ a license to work a distillery after the European method at _____ in the district of _____ from the _____ day of _____ One Thousand Eight Hundred and Sixty _____ to the thirtieth day of April, One Thousand Eight Hundred and Sixty _____ on the terms of the Excise rules of the Board of Revenue; (Section 21 of which said rules, provides that the premises works and all utensils employed in the manufacture of spirits shall be pledged for the due discharge of all payments whether of revenue, license charges, fines or forfeitures), do, by these presents made in consideration of the said license so obtained by me as aforesaid, and in conformity with the said rules, grant, assign and transfer unto the Secretary of State for India in Council all the houses, buildings and lands covering _____ bighás in or upon which the said distillery is carried on, or in or upon which it shall at any time during the said license be carried on, which said land and premises are situated at _____ aforesaid, and also all the stills, tuns, butts, coolers, vats, casks, plant and block, implements and utensils, used and employed in the said distillery and mentioned in the Schedule hereunto annexed, and all other plant and implements that may at any time hereafter be brought into the said distillery and premises, together with all materials, now upon, or at any time hereafter to be brought upon, the said land and premises to be used in the manufacture of spirit: to hold the said distillery, plant, lands, and other premises unto the said Secretary of State in Council, his successors and assigns by way of security for the due discharge and payment by me to the said Collector or person authorized to receive the same, of all moneys which, from time to time, shall or may accrue or be due from me in respect of revenue, license fees, costs of establishments, fines or forfeitures, or other Government claims or dues payable by me in the carrying on of the said distillery: and, to that end, I hereby authorize the said Collector, his servants, and agents on behalf of the said Secretary of State in Council, in case default shall, at any time or times hereafter, be made by me in payment of any of such monies or dues, forthwith, from time to time, to enter upon the said distillery lands and other premises, or any part or parts thereof, and, without any interruption from me, to hold the same and take the rents and profits thereof on such behalf as aforesaid. And further, I hereby authorize and empower the said Secretary of State, his successors or assigns, from time to time, in case of any such default by me as aforesaid, and notwithstanding the opposition of myself or any person claiming under me, and whether the said Secretary of State shall be in or out of possession, to sell the said distillery lands, plant, implements, materials and premises, or any of them, or any part thereof, either together or in parcels, and either by public auction or private contract, as the said (Collector) shall think fit, and for such price or prices as to him shall appear reasonable, with liberty to buy in the same or any part thereof, and to re-sell the same by either of the methods aforesaid, without being answerable for any expense or diminution in price occasioned by such re-sale, and the proceeds of any such sale as aforesaid shall be applied, in the first place, in payment of the expenses thereof, and then, in payment and satisfaction of all Government dues and claims, payable by me, in respect of the said distillery and premises, and the surplus if any shall belong to me. And I further declare that

the receipt or receipts in writing of the said Collector on behalf of the said Secretary of State for any money arising from the sale or sales hereby authorized, shall be a good and final discharge for the same respectively to purchasers and all others. In witness whereof I, the said A. B., have hereunto set my hand and seal this day of _____ one thousand eight hundred and sixty

Signed, sealed, and delivered.

(N. B.—The necessary Schedule is to be hereto annexed.)

FORM 9.

Vide SECTION 30.

Pass.

Registered No. _____ Pass from the _____ distillery in Zillah
to No. _____ shop of A. B. at _____ (or to the Custom House or elsewhere, as the
case may be)

Imperial gallons of _____ on payment of duty at the rate of _____ (or without
payment of duty, the person clearing having executed a bond for the payment of
duty or for export; or having paid in the duty at this Office, &c., &c., as the case
may be.)

(Signed)

Collector.

Endorsement of Darogah on Pass.

Name of person clearing the spirits.

Date and hour of issue.

Quantity of spirit in gallons.

Strength.

Amount of duty paid to Darogah.

Name of distiller.

This pass remains in force till the hour of _____ on the _____ day of _____

(Signed)

Date

Darogah or Mohurrir.

FORM 10.

Vide SECTION 57.

License to use Spirits, which have paid reduced duty only, in Arts, Manufactures, and Chemistry.

District,

Registered No.

Name of person licensed,

Premises on which use is licensed,

Be it known that A. B. resident of C. D. is hereby authorized by the under-
signed Collector of _____ (or Abkaree Superintendent

*Note.—Counterpart to be
signed by the holder of license
and filed in the Collector's
Office.*

of Calcutta), to use, exclusively for purposes of Art, Manufacture and Chemistry, spirits which have been rendered unfit for human consumption as provided in the 57th and following Sections of the Excise Rules of the Board of Revenue; and which have been removed from any licensed distillery or Custom House after payment of reduced duty at 10 per cent *ad valorem*, and after execution of a bond for the payment of the full rate of duty now levied on spirits cleared for human consumption.

2. The condition of this license is that such spirits shall be used only at (describe the premises); that the said premises shall be open to inspection by Excise Officers to the same extent as the shop of a retail vendor is so open by law; and that the holder of this license adhere to and fulfil all requirements of the Excise Law, and of the Excise Rules of the Board of Revenue. Failure to adhere to the above-mentioned provisions and rules will entail forfeiture of this license, in addition to the penalties prescribed by law for the specific offence.

3. This license will remain in force only till the 30th of April 186 .

Collectorate,

Zillah

Dated

18 .

Collector.

FORM 11.

Vide SECTION 57.

Form of Bond for removal of Spirits from a Distillery or Custom House under Act XVI. of 1863, on payment of reduced duty of 10 per cent ad valorem, for use exclusively in Arts, Manufactures, or Chemistry.

Know all men by these presents, that we A. B. and C. D. are jointly and severally held and firmly bound unto the Secretary of State for India in the sum of Rupees to be paid to the said Secretary of State for India; for which payment well and truly to be made, we jointly and severally bind ourselves and each of us binds himself, and each and every one of our respective heirs, administrators and representatives by these presents.

Sealed with our Seals

Dated this day of

Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Rupees being the difference between duty at the rate of 10 per cent *ad valorem* which has already been paid, and the full amount of duty payable to the Secretary of State for India at the rate of three rupees per Imperial gallon, London proof, for gallons of of the strength of manufactured at which the said have been allowed to remove thence under the provisions of Act XVI. of 1863 for use exclusively in Arts, Manufactures or Chemistry, without pre-payment of the full amount of such duty. Now the condition of this obligation is such that, if the above bounden his or their heirs, executors, administrators or representatives, or some or one of them, do and shall, at the expiration of four calendar months from the date of this obligation, well and truly pay or cause to be paid to the said Secretary of State for India, the difference between the amount already paid and the full duty at the rate of rupees per Imperial gallon of proof of spirit, for all or any portion of the above-mentioned spirits which shall not be proved to have been used exclusively in Arts, Manufactures or Chemistry, or which shall have been passed for local consumption; or if the above bounden his or their heirs, executors, administrators, or representatives or one of them do and shall within four months from the date of this obligation use the said spirits exclusively for purposes of Art, Manufacture or Chemistry, and afford proof to the satisfaction of the Collector of Excise Revenue that the same has been so used, then this obligation shall be void; otherwise it shall remain in full force and virtue.

Sealed and delivered in the presence of

FORM 12.

Vide SECTION 65.

License for the wholesale vend of spirituous and fermented Liquors manufactured in this country in the English method.

District

No. of License in Register

Name of Vendor

Locality of Vend

Be it known that resident of is, under the following conditions, authorized by the undersigned to sell spirituous and fermented liquors, manufactured in this country in the English method, by wholesale from the date of this license to the 30th April 186 .

2. This license does not authorize the sale of any spirituous or fermented liquors, in a less quantity than two imperial gallons or one dozen quart bottles, such sale being declared by Section xxvii., Act XXI. of 1856 to be a retail sale.

3. This license does not authorize the sale of *imported* spirituous or fermented liquors.

4. The holder of this license shall not sell liquors of any kind, or in any quantity within the limits of any Military Cantonment, without the sanction of the Commanding Officer.

Note.—Counterpart to be signed by the holder and filed in the Collector's Office.

* For Calcutta quote
Act XI. of 1849.
1856.*

Collectorate of }
The 18 }.

Collector.

NOTE.—This license may be made general for all districts by an endorsement similar to that given in Form 2.

FORM 13.

Vide SECTION 66.

*License for the retail vend of Spirituous and Fermented Liquors
manufactured in this country.*

District

No. of license in Register

Name of vendor

Locality of vend

Note.—Counterpart to be
signed by the holder, and filed
in the Collector's Office.

Be it known that— Resident of Mouzah— Pergunnah
Zillah— is hereby authorized by the undersigned Collector of Zillah
to open a shop at for the sale, by retail, of spirituous and fermented
liquors manufactured in this country, whether in the English or in the Native method,
from the date of this license to the 30th April 186 .

It is required of the holder of this license as a condition of its remaining in force
that he duly and faithfully perform and abide by the following Articles :—

1. That he pay to Government in advance a monthly fee of or such
other rate as the Board of Revenue may prescribe for licenses of this description at
any time during the currency of this license.

2. That all spirituous and fermented liquors sold under this license be brought from
a licensed or public distillery under pass, or purchased from a licensed wholesale dealer.

3. That the holder of this license do not sell, under color of this license, any
imported spirituous or fermented liquors.

4. That he effect his sales of liquors only in the shop for which this license is
granted, and that he do not sell liquor in any other place, or establish a second
shop, without another separate license.

5. That he do not sell to one person at one time, more than the following
quantities :—of Rum, two imperial gallons or twelve quart bottles ; of Doastah or spirit
manufactured after the Native method, one seer.

6. That he do not receive any wearing apparel or other goods in barter for liquor.

7. That he do not open his shop, or effect sales therein before sunrise, or keep
it open, or effect sales therein after and that he do not harbour suspi-
cious characters therein.

8. That he do not permit persons of notoriously bad character to resort to his
shop ; that he prevent gaming and disorderly conduct therein ; and that he give
information to the nearest Magistrate or Police Officer of any suspected persons who
may resort to his shop.

9. That he have constantly fixed up at the entrance of his shop, a sign-board
bearing the following inscription, both in English and the Vernacular language of the
country.

(Name of vendor.)

“Licensed to sell, by retail, spirituous and fermented liquors manufactured in this
country.”

10. That he at once produce for inspection, on demand of any Excise Officer
above the rank of Jemadar, his license and accounts, and do not prevent any
Excise Officer, of whatever grade, from entering his shop at any hour of the day
or night.

11. That on the requisition of the Collector, he close his shop on the approach of
troops, and keep it closed as long as he is required so to do.

12. That in the event of his also holding a *wholesale* license for the vend of spirituous and fermented liquors, he keep the account of sales under each license separate, and put up a separate sign-board for each.

The infringement of any of the above conditions will subject him to forfeiture of this license, and to the penalties prescribed in Sections xliii., xliv. and xlv., Act XXI. of 1856 (or in Calcutta, in Act XI. of 1849.)

All Officers of Government are prohibited from imposing on, or exacting from the holder of this license, on account of the said shop, any tax or cess beyond the fee specified in the first of the above Articles, and from molesting or interrupting him in following his trade, so long as he do conform to the above rules and to the laws in force.

Collectorate of
The 18 . }

Collector.

FORM 14.

Vide SECTION. 69.

License for the manufacture and sale, by retail, of Country Spirits in an Out-still shop, on the Monthly Tax system.

Note.—Counterpart to be signed by the holder, and filed in the Collector's Office.

District
Registered No.
Name
Locality of Shop
Amount of monthly tax

Be it known to all concerned that resident of is hereby authorized by the undersigned Collector of Zillah to work a still at in for the manufacture of spirits according to the Native process, and also to open a shop at the same place for the sale of the spirits which he may manufacture, from the date of this license to the 30th April 186 .

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following Articles:—

1. That he pay to Government a monthly tax of
2. That he work only one still which shall not contain more than ten gallons or 60 quart bottles; and that he do not work his still before sunrise or after sunset.
3. That he sell no spirits but the produce of his still.
4. That he effect sales of spirits only in the shop for which this license is granted, and that he do not sell spirits in any other place, or establish a second shop without another separate license.
5. That he do not sell more than one seer of spirits to any person at one time.
6. That he do not receive any wearing apparel or other goods in barter for liquor.
7. That he do not open his shop or effect sales therein before sunrise, or keep it open or effect sales therein after 9 o'clock P. M., and that he do not harbour any suspicious person therein.
8. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.
9. That he constantly exhibit at the entrance of his shop, a sign-board bearing the following inscription, in the Vernacular language of the country.

(Name of vendor.)

"Licensed vendor of country spirits."

10. That he at once produce for information on the demand of any Excise Officer above the rank of Jemadar, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

11. The infringement of any of the above conditions will subject him to forfeiture of this license and to the penalties prescribed by law for any specific offence which he may commit.

12. All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license, on account of the said shop, any tax or cess beyond that specified in the first of the above articles, and from molesting or interrupting him, in following his trade so long as he conform to the above rules and to the laws in force.

Collectorate of }
The 18 . } Collector.

FORM 15.

Vide SECTION 75.

License for the right to work stills in a Public Central Distillery.

District

Register No.

Name

Distillery in which the still is to be worked.

*Note.—Counterpart of this
to be signed by holder and
filed in Collector's Office.*

Be it known to all concerned that A. B. resident of C. D. is hereby authorized to work still in the Public, Central Distillery at for the manufacture of spirits subject to the following conditions:—

I. That he work no more than still under this license, and that he in all respects, conform to the Rules laid down from time to time by the Board of Revenue for the regulation of public distilleries.

II. That he pay to the Government, for the use of the premises, rent at such rate as may be fixed from time to time by the Board of Revenue.

III. That he pay the amount of rent on demand at the end of each month; his still and apparatus being hereby pledged as security for the amount due in each month.

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

V. That upon any breach of the above conditions, this license shall be considered forfeited, and in the event of such forfeiture, all stock of unsold spirit, together with the still and apparatus shall be liable to sale by the Collector in satisfaction of all claims of Government for rent or on any other account.

Collectorate of }
The 18 . } Collector.

FORM 16.

Vide SECTION 94.

Form of Pass from a public distillery.

Name of Distillery

Registered No. of Pass

Name of Person to whom issued

Date of issue

Quantity and description of spirits
covered by the Pass, giving their
strength

Amount of Duty levied

No. and locality of Shop to which
the spirits are passed, with name
of proprietor

(Signed) A. B.,
Darogah.

Registered No.

District

Distillery

Name of person to whom given

Date of issue

Quantity and description of spirits
covered by Pass, giving their strength

Pass the spirits above described for
transport to Shop No. belonging to at
the full amount of Duty,
amounting to Rupees having been
paid, at the rate of Rupees per
imperial gallon, L. P. This pass is current
till o'clock on the—day of

(Signed) A. B.,
Darogah, in charge of Distillery.

*NOTE.—This part will not be torn out but will
remain in the book as a check.*

*NOTE.—This part to be torn out of the book and given
to the person clearing the spirits.*

FORM 18.

Vide SECTION 100, RULE I.

Daily Account of Country Spirits manufactured, cleared, and kept in store, and of duty levied on Spirits manufactured by each Distiller in the Public Central Distillery at

Name of Distiller A. B.

No. of Stills which he is authorized to work.....Two.

1. Date.	2. No. of Stills worked.	Balance of yesterday as shewn in cols. 17 & 18 of yesterday's statement.		Quantity distilled this day.			Total quantity to be accounted for.		Quantity passed out this day.			Wastage and Leakage as explained in column of Remarks.		Total accounted for.		Actual quantity remaining in store.		19. REMARKS.
		3. Gross gallons.	4. Duty leviable when the spirit passes out.	5. Gross gallons.	6. Strength.	7. Duty leviable when the spirits in column 5 pass out.	8. Gross gallons (total of cols. 3 and 5.)	9. Duty leviable when the spirit passes out (total of cols. 4 & 7.)	10. Gross gallons.	11. Strength.	12. Duty levied.	13. Gross gallons.	14. Duty.	15. Gross gallons (total of cols. 10 & 13.)	16. Duty (total of cols. 12 and 14.)	17. Gross gallons (difference between cols. 8 and 10.)	18. Duty (difference between cols. 9 and 16.)	
May 1	Two	Gals.	Rs. A. P.	Gals.		Rs. A. P.	Gals.	Rs. A. P.	Gals.		Rs. As. P.	Gals.	Rs. A. P.	Gals.	Rs. A. P.	Gals.	Rs. A. P.	A.—Of the 12 gallons, 50 U. L. P., entered in column 5 as manufactured on the 1st of May, 6 gallons were passed out on the 1st of May, and 4 gallons to-day. It was found that the remaining 2 gallons had leaked away, the cask being bad. B.—These 10 gallons, were a part of the (say) 50 gallons entered in column 5 as manufactured on the — of —, and shown as being 25 U. L. P. On testing the strength this day, it was found that the spirits had lost 3 degrees of strength and fallen to 28 U. L. P. The difference of duty caused by this loss of strength amounts to 5 annas and 3 pie as here shewn.
		50	112 8 0	10 12 8	25 U. L. P. 30 U. L. P. 20 U. L. P.	22 8 0 25 3 0 19 3 4	80	179 6 4	8 6 26	20 U. L. P. 30 U. L. P. 25 U. L. P.	19 3 4 12 9 6 58 8 0	...	...	40	90 4 10	40	89 1 6	
	Total	50	112 8 0	30	.....	66 14 4	80	179 6 4	40	.....	90 4 10	...	.....	40	90 4 10	40	89 1 6	
" 2	One	40	89 1 6	10	All 25 U. L. P.	22 8 0	50	111 9 6	4 10	30 U. L. P. 28 U. L. P.	8 6 4 22 2 9	A 2 B ...	2 3 2 0 5 3	16	33 1 6	34	78 8 0	
		Total	40	89 1 6	10	.....	22 8 0	50	111 9 6	14	.....	30 9 1	2	2 8 5	16	33 1 6	34	78 8 0
" 3		34	78 8 0	...	.....	.....	...	.....	...	.....	.....	...	.....	...	.....	...	.....

NOTE.—A separate page will be given to each distiller. It will be observed that in order to enable the Darogahs to keep up this Form, it will be necessary that the stock which is manufactured each day should be kept distinct from that manufactured on other days. The Darogah will, every evening, test the spirits manufactured during the day, and should at once mark the casks or *kulrees* containing it with the date of manufacture, and close the mouth, until the spirit is required for issue. The Wastage columns will show what each day's manufacture has lost in quantity and strength between the date of manufacture and the date of issue from the distillery. It is to be understood that a distiller who manufactures spirits of different strength in one day may mix them together or not, as he chooses, before they are tested by the Darogah, but not after they have been tested and registered.

FORM 19.

Vide SECTION 100, RULE II.

Daily Abstract of total Quantity of Country Spirits manufactured, cleared, and remaining in Store, and of duty paid in the Public Distillery at
Date

No. of Stills worked.	NAME OF DISTILLER.	BALANCE OF YESTERDAY, AS SHOWN IN COLUMNS 17 & 18 OF YESTERDAY'S STATEMENT.		QUANTITY DISTILLED THIS DAY.			TOTAL QUANTITY TO BE ACCOUNTED FOR.		QUANTITY PASSED OUT THIS DAY.			WASTAGE AND LEAKAGE AS EXPLAINED IN THE COLUMN OF REMARKS.		TOTAL ACCOUNTED FOR.		QUANTITY REMAINING IN STORE.		REMARKS.
		Gross Gallons.	Duty leviable when the Spirits pass out.	Gross Gallons.	Strength.	Duty leviable when the Spirits pass out.	Gross Gallons.	Duty leviable when the Spirits pass out.	Gross Gallons.	Strength.	Duty levied.	Gross Gallons.	Duty.	Gross Gallons, (total of cols. 10 and 13.)	Duty, (Total of cols. 12 and 14.)	Gross Gallons, (difference between cols. 8 and 15.)	Duty leviable when the Spirits pass out, being difference between cols. 9 & 16, 18.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
	A. B. C. D. E. F.																	
	Total ...																	

NOTE.—This Statement from column 3 to the end is the same as the Statement prescribed by Form 18. It will be compiled by extracting from the Register (Form 18) the entries which have been made for the day in each Distiller's Account: As he will have all the details in Form 18, the Darogah need keep no copy of Form 19 in his Office; only a Memo. showing the total line of each day should be kept.

FORM 20.

(Signed) A. B.,
 Darogah.

Vide SECTION 100, RULE III.

Daily Account of Country Spirits passed out to each licensed retail shop, with amount of Duty paid.

Registered No. of Shop _____

Name of Proprietor _____

Locality _____

Date.	Gross No. of Gallons cleared.	Strength or Class of Spirit.	Duty paid.	From what Distiller purchased.	REMARKS.

NOTE.—A separate page for each Shop.

Vide SECTION 100, RULE IV.

Register of retail shops ordinarily drawing their supplies from the Public Distillery at with account of fees paid by them.

[illegible]

Vide SECTION 102, RULE I.

Monthly Account of Receipts and Disbursements in the Public Distillery at

[illegible]

Vide SECTION 102, RULE II.

Comparative Statement of Country Spirits cleared from the Distillery during the month of 18 , with the average quantity cleared in each of the three preceding months.

Number of Shops.	Locality of Shops.	Name of Vendors.	Average per month in the 3 preceding months.		Quantity taken in the month under report.		Increase.		Decrease.		REMARKS.
			Gross No. of gallons.	Duty paid.	Gross No. of gallons.	Duty paid.	Gallons.	Duty.	Gallons.	Duty.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

FORM 26.

Vide SECTION 119.

License for sale of fresh Tari under Section XXXVI., Act XXI. of 1856.

Note.—Counterpart of this will be signed by the license-holder and deposited in the Collector's Office.

District
Registered No.
Name
Residence

Be it known to all concerned that the person above-named is hereby authorized, by the undersigned Collector of the above-named district, to sell fresh tari under the provisions of Section xxxvi., Act XXI. of 1856, during the months of (*name the months in which the fresh juice of the tree is in use.*) This license does not authorize the holder to sell tari in its fermented state; by doing so without taking out a separate license, the holder will render himself liable to the penalty prescribed by Act XXI. of 1856, for selling fermented liquors without a license.

Collectorate of } (Signed) A. B.,
The 18 } Collector.

FORM 27.

Vide SECTION 120.

*License to sell by retail *fermented Tari (Pachwái, Charas, Bhang, or Májún as the case may be.)*

Note.—Counterpart of this will be signed by the license-holder and deposited in the Collector's Office.

District
Registered No. of license
Name of vendor
Locality of shop

Be it known that Resident of Mouzah Pergunnah Zillah is hereby authorized by the Collector of Zillah to open a shop for the sale by retail of at in Mouzah from the date of this license to the 30th April 18 .

It is required of the holder of this license, as the condition of this license remaining in force, that he duly and faithfully perform and abide by the following Articles:—

1. That he pay to Government a daily tax of
2. That he effect sales of only in the shop for which this license is granted, and that he do not sell in any other places, or establish a second shop without a separate license.

† The blank to be filled up as follows:—

Four seers of Tari or Pachwái; one quarter of a seer of Bhang; five tolas of Charas or Májún.

therein after the night.

3. That he do not sell more than† of to any person at one time.

4. That he do not receive any wearing apparel or other goods in barter for liquor or drugs.

5. That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open nor effect sales; and that he do not harbour any person therein during

6. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

7. That he have constantly fixed up, at the entrance of his shop, a sign-board, bearing the following inscription, in the Vernacular language of the country:—

(Name of vendor.)

“Licensed vendor of ”

8. That he will at once produce for inspection, on the demand of any Excise Officer above the rank of Jemadar, his license and accounts, and that he do not

* One license will authorize the vend of one only of these articles. The same person may sell all; but if he wish to do so, he must take a separate license for each.

prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

9. The infringement of any of the above conditions will subject the holder of this license to forfeiture of this license and to the penalties prescribed in Sections xliii., xlv., and xlv., Act XXI. of 1856.

10. All officers of Government are prohibited from imposing on, or exacting from, the holder of this license, on account of the said shop, any tax or cess beyond that specified in the first of the above articles, and from molesting or interrupting him in following his trade within the period covered by this license, provided that he conform to the above rules and to the laws in force.

FORM 28.

Vide SECTION 124.

License for the sale of Opium by retail.

District

No. of License on Register

Name of vendor

Locality of shop

Note.—Counterpart of this will be signed by the license-holder and deposited in the Collector's Office.

Be it known that Resident of Mouzah Pergunnah Zillah
is hereby authorized by the Collector of Zillah to sell Opium by retail
at in Mouzah from the date of this license to the 30th
day of April 18 .

It is required of the holder of this license, as the condition of the license remaining in force, that he duly and faithfully perform and abide by the following Articles:—

1. That he sell no Opium but such as he may purchase, from time to time, from the Collectorate, and that he do not receive or have in his possession Opium obtained otherwise.

2. That he effect his sales only in the shop for which this license is granted, and that he do not sell Opium at any other place, nor establish a second shop without taking another license.

3. That he do not sell more than five tolahs weight of Opium to any person at one time.

4. That he do not adulterate the Opium sold by him.

5. That he do not receive any wearing apparel or other goods in barter for Opium.

6. That he do not open his shop nor effect sales therein before sunrise; that he do not keep it open nor effect sales therein after and that he do not harbour any person therein during the night.

7. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

8. That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, in legible characters, in the Vernacular language.

(Name of Vendor.)

“Licensed to sell Opium by retail.”

9. That in the event of the Opium purchased by him falling short of the estimated quantity of in each month, he will, if required, explain the reason of the falling off to the satisfaction of the Collector.

10. That he keep up daily an account in this form, showing the receipts and deliveries of Opium at his shop each day, and the balance in store.

DATE.	Quantity of Opium in store from yesterday.	Quantity of Opium received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day, with name of purchaser.	Quantity left in store.

11. That he produce at once for inspection, on the demand of any Excise Officer above the rank of Jemadar, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

12. On the infringement of any of the above Articles or of any of the Excise Rules laid down from time to time by the Board of Revenue, this license and any other license or licenses that the holder may have taken out for the sale of Opium, or for the manufacture or sale of Maddat or Chandú, will be forfeited; he will also be liable to the punishment prescribed by law for the specific offence committed.

13. All Officers of Government are prohibited from imposing on, or exacting from, the holder of this license, any tax or cess on account of the aforesaid shop, beyond the authorized price of the Opium purchased, and from molesting or interrupting him in his business during the period covered by this license, provided that he conform to the above rules and to the laws in force.

FORM 29.

Vide SECTION 131.

Register of Licenses for the retail vend of Opium, with Memo. showing the quantity of Opium purchased monthly from the Collector's Office by each vendor.

Number of License.	Name of Vendor.	Locality of Shop.	Estimated monthly sales of the Shop.	QUANTITY OF OPIUM PURCHASED BY EACH VENDOR, IN											
				May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.

FORM 30.

Vide SECTION 132.

Form of occasional Indent for Opium to be submitted by District Officers, at least two months before a fresh supply is required.

1.	2.	3.	4.	5.	6.	7.	8.	9.
DISTRICT.	Quantity (or balance) of Opium in store on 30th April last.	Deduct quantity consumed up to date, being — months.	Balance in hand on this date, the — day of — 18 —	Average monthly consumption calculated on column 3.	Date on which Stock in hand will run out at the average rate of consumption noted in col. 5.	Quantity now indented for.	Means of transport by which it is to be sent, and packages how to be addressed.	REMARKS.
	A.			B.				

A.—In column 2 add in any quantity which may have been received from the Board, Agent, or other Districts since the preceding 30th of April, or deduct any quantity which may have been transferred to other Districts; a note explanatory of the addition or deduction being entered in the Column of "Remarks."

B.—Should this form of indent be submitted between 1st of May and the 31st of July, the "average monthly consumption" in column 3, should be calculated on the results of the previous three months.

2. That on each occasion of sale, you will get the columns 1, 2, 3, and 4 of the Statement below, duly filled up by the purchaser, and column 5 by the Supervisor of the Gánja Cultivation.

3. That as soon as the entire quantity is disposed of, you will return the License to the Supervisor giving an explanation in case of a difference between the amount of your produce and that of your sale.

4. That you will not remove any Gánja from your store to that of another without applying for and obtaining the Supervisor's permission for the purpose.

5. That you will receive no Gánja of the other cultivators without applying for and obtaining the Supervisor's permission to that effect.

6. That you will not prevent any Excise Officer, of whatever grade, from entering your store for inspection.

7. The infringement of any of the above conditions will subject you to forfeiture of your stock of Gánja, or to the penalties prescribed by Sections xliii., xlv., and l., Act XXI. of 1856, or to both.

8. All officers are hereby prohibited from imposing on or exacting from you any douceur or molesting you so long as you conform to the above rules.

(Signed)

1. AMOUNT OF GANJA PURCHASED.		2.	3.	4.	5.	6.
No. of bundles.	Weight.	Date of purchase.	No. and Date of the Collectors' order authorizing purchase.	Signature of the purchaser and the name of his Dis- trict.	Signature of the Supervisor.	REMARKS.

FORM 34.

Vide SECTION 147.

Gánja Import Pass.

PASS for importation of Gánja from Zillah

Name and residence of Importer

Destination of the Gánja, Zillah
registered Golah No.

to be stored in

at

Current for days

Quantity of Gánja to be imported

Registered No.

Collectorate of

The

186

Collector.

LADEN ON

BOATS OR

BULLOCKS.

Names of Manjis or Charandars.

EXCISE OFFICE;

Choki
Zillah
Dated

Excise Officer.

FORM 35.

Vide SECTION 147.

License to purchase Gánja by wholesale from Cultivators or from the Golahdars of producing Districts.

Note.—Counterpart of this to be signed by the licensed purchaser before the Supervisor or local Excise Officer, who will send it to be filed in the Collector's Office.

District

Registered No.

Name of Person licensed to purchase

His residence.

Quantity which the holder is authorized to purchase

THE person named above is hereby authorized by the undersigned to purchase Mds. _____ Seers _____ of Gánja from the cultivators of this District, and to remove the same after examination by the local Excise Officer under Pass No. _____ granted to him by

The conditions of this License are—

1st. That the holder of this license do collect all Gánja purchased by him in one place which will be fixed on by the local Excise Officer.

2nd. That he remove no Gánja from the said place until it has been examined and weighed, and the bundles or packages containing it marked by the local Excise Officer.

3rd. That he do not sell any of the Gánja, nor break the bulk of the bundles or packages in which it is packed, until he reach the Golah No. _____ at _____ in the District of _____ (to which he is authorized to take the Gánja by his Pass) unless it be with the cognizance and in the presence of an Excise Officer, who shall write off all particulars of the transaction of the pass.

4th. That the holder of this license engages to pay to the Collector of the District to which he is hereby authorized to export the Gánja, the full duty, at the rate in force at the time being, on any quantity of Gánja which he may dispose of on the way in presence of an Excise Officer, and on any quantity by which the Gánja which he stores in the said Golah at _____ in the District of _____ may fall short of the quantity removed by the holder of this license from this District, as endorsed on his Pass by the local Excise Officer.

FORM 36.

Vide SECTION 152.

Pass to Licensed Retail Vendors of Gánja.

License No. of shop to which passed

Date of license

Name of vendor

Place of vend

Division

Name of person clearing the Gánja

Current for days

Pass Maunds of Gánja.

Registered No. of this Pass.

District of

The

18

LADEN ON

BULLOCKS OR

Name of Manjí or Charandar.

(Signed)

Excise Officer.

BOATS.

FORM 37.

Vide SECTION 157.

Register of Weighments on Import of Gánja stored in Registered Golah No. in Zillah the property of wholesale dealer.

No. and date of Import Pass.		Store No.	Date of presentation of Import Pass, and arrival of Gánja at the Godowns to be stored.	Quantity of Gánja as ascertained by weighment at the Godowns.	General quality of the Gánja stored.	Condition of the Gánja when brought for store.	REMARKS.
No.	Date.						

FORM 38.

Vide SECTION 159.

Register of Golahs licensed for the Store of Gánja by the Collector of

No. of Golahs.	Date of registry.	Term for which registered.	Name of Owner.	Locality of Golah.	Description of building.	Capacity of Golah.	REMARKS.

FORM 39.

Vide SECTION 159.

Certificate of Registration of a Golah for the storage of Gánja.

District

Registered No. of Golah

Locality of Golah

Name of Proprietor

Certified that the above Golah has been licensed by the undersigned for the storage of Gánja from this date until the 30th April 18 , on the following conditions, breach of which will entail cancelment of the registration as well as any punishment prescribed by Act XXI. of 1856, or any other law for the specific offence committed.

I. That the Golah shall have only one door, which shall be secured by two locks; the key of one to be kept by the owner and that of the other by the Excise Officer appointed to supervise the store.

II. That no deliveries of the drug shall be made to any one except in the presence of an Excise Officer, and under an order from the Collector or from an Officer duly authorized by the Collector to grant passes, and that the drug be delivered out only in the bundles as sealed.

FORM 40.

Vide SECTION 165.

Register of Weighments on Delivery of Gánja stored in Registered Golah No. in Zillah

No. and date of Pass for delivery and transit.		Date of presentation of pass for delivery.	Name of party to whom delivery is made.	Quantity delivered as per weight.	Condition of Gánja delivered.	REMARKS.
No.	Date.					

FORM 41.

Vide SECTION 165.

ABSTRACT of Gánja received into, and issued from, a Registered Golah, during the half month ending with the
of

Registered No. of Golah

Locality

Name of Proprietor

1. Quantity of Gánja stored at close of preceding half month, as shewn in column 10 of last Statement.	RECEIVED IN THE HALF MONTH UNDER REPORT.				6. Total quantity to be accounted for (total of columns 1 and 5.)	ISSUES OF GANJA DURING THE HALF MONTH.			10. Quantity of Gánja remaining in store at close of the half month.	11. REMARKS.
	2. Date of receipt.	3. Whence import. ed.	4. No. of import Pass.	5. Quantity received.		7. Date.	8. Name of person to whom issued.	9. Quantity issued.		
Maunds . 50	1st	Rajshye.	No. 5	Mds. 500	Mds. 550	2nd.	Jan Buksh, Shop No. 1 ... Ram Singh, Shop No. 20 ..	Mds. Seers. 1 5 1 0	Mds. 547	
						4th.	Sheo Sahoy, Shop No. 10 ... Rajhmatty ...	0 20 0 15		
Total Mds. ... 50	.....	.....	.....	Mds. 500	Mds. 550	.....	t.....	Mds. 3 A.	Mds. 547	

A. Memo. of Duty.

Full Duty on 3 maunds, at 2 Rupees a seer Rupees 240
Levied by Excise Officer in charge of Golah " 200

Balance ... Rupees 40*

* This amount was paid direct into the Collector's Treasury.
Vide Passes Nos. granted by the Collector.

FORM No. 42.

Vide SECTION 166.

License for the sale of Gánja by retail.

Note.—Counterpart of this license will be signed by the vendor and filed in the Collector's Office.

District

Register No.

Name of Vendor

Locality of Shop

Be it known that

Zillah

to open a shop at
license to 30th April 18 .

Resident of Mouzah, Pergunnah
is hereby authorized by the undersigned
for the retail sale of Gánja, from the date of this

It is required of the holder of this license, as the condition of this License remaining in force, that the holder of it duly and faithfully perform and abide by the following Articles:—

I. That he pay to Government in advance, for each month, on the first day thereof, the amount of fee due for that month at the rate of Rupees or such other rate per month as may from time to time be fixed by the Board of Revenue.

II. That he pay to Government duty at the rate of per seer, (or such other rate as may from time to time be fixed by the Board of Revenue) on all quantities passed to his shop for retail sale; provided always, if the rate of duty be raised within the term of license, the holder of the License may relinquish his shop without forfeit on giving ten days' notice.

III. That the holder of the license do not sell any Gánja except that purchased from a wholesale dealer, and delivered to him from a registered Golah, under the pass of a duly authorized Officer.

IV. That the holder of the license procure no Gánja in wholesale quantities from other Districts except under Passes granted from this Office; the Gánja so procured, if exceeding a month's supply, being brought for store in the registered Golahs.

V. That he effect his sales of Gánja only in the shop for which this license is granted, and that he do not sell Gánja in any other place, or establish a second shop, without taking out a separate license for that shop.

VI. That he do not sell more than one quarter of a seer of Gánja to any person at one time.

VII. That he do not receive any wearing apparel or other goods in barter for Gánja.

VIII. That he do not open his shop, nor effect sales therein before sunrise; that he do not keep it open or effect sales therein after , and that he do not harbour any suspected person in his shop.

IX. That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein, and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.

X. That he have constantly fixed up at the entrance of his shop, a sign-board, bearing the following inscription in the vernacular language of the Country.

(NAME OF VENDOR.)

Licensed Vendor of Gánja.

XI. That he keep up daily an account in this form showing the receipts and deliveries of Gánja at his shop each day; and the balance in store.

Date.	Quantity of Gánja in store from yesterday.	Quantity of Gánja received this day, whence received.	Total quantity to be accounted for.	Quantity sold this day, with name of purchaser.	Quantity left in store.

XII. That he at once produce, for inspection on the demand of any Excise Officer above the rank of Jemadar, his license and accounts, and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XIII. That he in every way conform to the Rules prescribed by the Board of Revenue for the storage and vend of Gánja.

XIV. The infringement of any of the above conditions will subject the holder of this license to forfeiture of this license, and to the penalties prescribed by law for the specific offence committed.

XV. All Officers are hereby prohibited from imposing on or exacting from the holder of this license any tax or cess on account of the said shop beyond the tax specified in the first and second of the above Articles, and from molesting or interrupting him in following his trade within the period of this license, provided that he conform to the above rules and to the laws in force.

Collectorate of
The 186 }.

Collector.

FORM 43.

Vide SECTION 169.

Register of Gánja Passes issued by the

No. of Pass.	Date of issue.	No. of days for which the Pass is current.	Name of person to whom granted.	Quantity of Gánja covered by the Pass.	Place of delivery of Gánja.	To what place to be taken.	REMARKS.

The Register of Passes for import of Gánja from other Districts (mentioned in Section 147) shall be kept separately from that of Passes from one place to another in the same District, but in the same Form.

FORM 45.

Vide SECTION 174.

Quarterly Comparative Statement of Revenue derived from Country Spirits in the Quarter of 18 , and in the corresponding Quarter of the previous year.

1.	2.	GROSS NUMBER OF GALLONS OF ALL STRENGTHS.				REVENUE DERIVED.								15.	16.	17.
DISTRICT.	System.	3.	4.	5.	6.	In corresponding Quarter of previous year.				In the Quarter of (quarter under review.)				Increase of Revenue in the Quarter of	Decrease of Revenue in the Quarter of	REMARKS.
		In the correspond- ing Quarter of the previous year.	In the Quarter of (quarter under re- view.)	Increase.	Decrease.	7.	8.	9.	10.	11.	12.	13.	14.			
						Duty.	No. of Li- censes.	Amount of fees on Li- cense.	Total.	Duty.	No. of Li- censes.	Amount of fees on License.	Total.			
	Fixed duty system, from private or public distilleries & the tract supplied by them.															
	From Monthly Tax.															
	Total... ..															

NOTE.—Opposite Monthly Tax, columns 8, 9, 10, 12, 13, 14, only will be filled up. On the fixed duty system, the rate of duty per gallon L. P. should be stated in the column of Remarks.

REVENUE DERIVED.

[illegible]

FORM 47.

Vide SECTION 174.

Comparative Statement of the quantity of Opium consumed and of the Sale proceeds in the
Quarter of the previous year.

the ——— Quarter of 18 , and in the corresponding

DISTRICT.	QUANTITY.												PROCEEDS.						REMARKS.						
	In the correspond- ing Quarter of the previous year.			In the——— Quar- ter of —— (Quarter under review.)			Increase in the quantity sold in the——— Qr. of 18 (Qr. under review.)			Decrease in the quantity sold in the——— Qr. of 18 (Qr. under review.)			In the correspond- ing Qr. of the previous year.			In the —— Quar- ter of —— (Quarter under review.)				Increase in the sale proceeds of the—— Quarter of 18 (Qr. under Review.)			Decrease in the sale proceeds of the—— Qr. of 18 (Qr. under review.)		
	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.

FORM 48.

Vide SECTION 174.

Comparative Statement of Sales of Ganja in the

Quarter of 18 , with the corresponding Quarter of the previous year.

1. DISTRICT.	QUANTITY.								REVENUE DERIVED.								14. Increase in the amount of duty (including License Fees) of the — Quarter of 18 — (Quarter under review.)	15. Decrease in the amount of duty (including License Fees) of the — Quarter of 18 — (Quarter under review.)	16. REMARKS.										
	2. In the corresponding Quarter of the previ- ous year.	3. In the — Quarter of under re- view.	4. Increase in the quantity sold in the — Quarter of 18 — (Quarter under review.)	5. Decrease in the quantity sold in the — Qr. of 18 — (Qr. under review.)	IN CORRESPONDING Qr. OF PREVIOUS YEAR.				IN THE—Qr. OF 18—(Qr. UNDER REVIEW.)																				
					6. Duty.	7. No. of Licenses.	8. Amount of fees on Licenses.	9. Total.	10. Duty.	11. No. of Licenses.	12. Amount of fees on Licenses.	13. Total.																	
M.	S.	C.	M.	S.	C.	M.	S.	C.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

FORM 49.

Vide SECTION 176.

Comparative Statement of Excise Revenue for 18 and the preceding year.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
DISTRICT.	Collections including proceeds of Opium.				Charges including cost of Opium.		Cost of Opium.		Percentage of charges to collections, after deducting proceeds of Opium from the collections, and cost of Opium from the charges.		Nett Revenue.				REMARKS.
	18	18	Increase.	Decrease.	18	18	18	18	18	18	18	18	Increase.	Decrease.	

FORM 50.

Vide SECTION 176.

Abstract of actual results of Excise Revenue for the year 18, exclusive of Opium.

1	- LICENSE FEE FOR										MONTHLY TAX FOR RETAIL OF								FIXED DUTY LEVIED ON		REMARKS.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
DISTRICT.	Distillery Fees	Retail of Imported Liquor.	Retail of Spirits manufactured in India in the English method, or Bengal Rum.	Retail of Country Spirits.	Retail of Bengal Rum, Doasta and Country Spirits.	Retail of Ganja.	Wholesale of imported Liquor.	Wholesale of Bengal Rum.	Sale of unfermented Tarr under Section xxxvi. Act XXI of 1856.	Country Spirits.	Fermented Tarr, under Section xxviii. of Act XXI of 1856.	Pachwál.	Charas.	Siddhi Sabzi, or Bhang.	Májin.	Maddat.	Chanda.	Bengal Rum.	Country Spirits.	Ganja.	Total.	

NOTE.—Column 6 applies only to those Districts in which the sale of Bengal Rum, Doasta, and Country Spirits are covered by one retail license.

FORM 51.

Vide SECTION 176.

Comparative Statement of collections on Country Spirits.

1.	AVERAGE ANNUAL COLLECTIONS FOR FIVE YEARS, PRECEDING THE YEAR UNDER REPORT.				COLLECTIONS IN 186 -6, THE YEAR PRECEDING THAT UNDER REPORT.				COLLECTIONS IN 186 -6, THE YEAR UNDER REPORT.				14.	15.
	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	Increase in 18 - - - the year under report.	Decrease in 18 - - - the year under report.
DISTRICT.	License Fee.	Monthly Tax.	Fixed duty on consumption.	Total.	License Fee.	Monthly Tax.	Fixed duty on consumption.	Total.	License Fee.	Monthly Tax.	Fixed duty on consumption.	Total.		

NOTE.—In Districts in which the retail sale of Rum, Doasta, and Country Spirits is covered by the same license, the fees on such licenses must be altogether omitted from this Statement, and shown altogether in Statement 52. A note should, however, be put at foot of this Statement, mentioning to what such fees amounted in each of the periods under comparison.

FORM 52.

Vide SECTION 176.

Comparative Statement of collections on Bengal Rum, or Spirits manufactured in India after the English method.

1. DISTRICT.	AVERAGE ANNUAL COLLECTIONS FOR FIVE YEARS PRECEDING THE YEAR UNDER REPORT.			COLLECTIONS IN 186 - 6 , THE YEAR PRECEDING THAT UNDER REPORT.			COLLECTIONS IN 186 - 6 , THE YEAR UNDER REPORT.			11.	12.	13.
	2. License Fees.	3. Fixed duty on con- sumption.	4. Total.	5. License Fees.	6. Fixed duty on con- sumption.	7. Total.	8. License Fees.	9. Fixed duty on con- sumption.	10. Total.	Increase in 186 - 6 , the year under re- port.	Decrease in 186 - 6 , the year under re- port.	REMARKS.

NOTE.—See foot-note on Statement 51. Fees on such licenses, as cover the retail sale of both Rum and Country Spirits must be included in the license columns of this Statement, a note to that effect being made on the Statement.

FORM 53.

Vide SECTION 176.

Comparative Statement of collections on Imported Wines and Spirituous and Fermented Liquors.

1. DISTRICT.	2. Average annual Col- lections for five years preceding the year under report.	3. Collections in 18 - , the year pre- ceding that under report.	4. Collections in 18 - , the year un- der report.	5. Increase in 18 - , the year un- der report.	6. Decrease in 18 - , the year un- der report.	7. REMARKS.

FORM 54.

Vide SECTION 176.

Comparative Statement of collections on Pachwai.

1. DISTRICT.	2. Average annual col- lections for five years preceding the year under report.	3. Collections in 18 - , the year pre- ceding that under report.	4. Collections in 18 - , the year un- der report.	5. Increase in 18 - , the year un- der report.	6. Decrease in 18 - , the year un- der report.	7. REMARKS.

FORM 55.

Vide SECTION 176.

Comparative Statement of collections on Tari.

	1. District.	2. Average annual collections for five years pre- ceding the year under report.	3. Collections in 18 - , the year preceding that under report.	4. Collections in 18 - , the year under re- port.	5. Increase in 18 - , the year under re- port.	6. Decrease in 18 - , the year under re- port.	7. REMARKS.
Fresh Tari. on licen- ses at one rupee each, under section xxxvi., Act XXI. of 1859.							
Fermented Tari							

NOTE.—A total should be struck for each District, shewing the collections from the two articles.

FORM 56.

Vide SECTION 176.

Comparative Statement of collections on Ganja.

1. DISTRICT.	AVERAGE ANNUAL COLLECTIONS FOR FIVE YEARS PRECEDING THE YEAR UNDER REPORT.			COLLECTIONS IN 18 - , THE YEAR PRECEDING THAT UNDER REPORT.			COLLECTIONS IN 13 - , THE YEAR UNDER REPORT.			11.	12.	13.
	2. License Fees.	3. Fixed duty on consumption.	4. Total.	5. License Fees.	6. Fixed duty on consumption.	7. Total.	8. License Fees.	9. Fixed duty on consumption.	10. Total.	11. Increase in 18 - , the year under report.	12. Decrease in 18 - , the year under report.	13. REMARKS.

FORM 57.

Vide SECTION 176.

Comparative Statement of collections on Siddhi, Sabzi, or Bhang.

1. DISTRICT.	2. Average annual collections for five years preceding the year under report.	3. Collections in 18 - , the year preceding that under report.	4. Collections in 18 - , the year under report.	5. Increase in 18 - , the year under report.	6. Decrease in 18 - , the year under report.	7. REMARKS.

FORM 58.

Vide SECTION 176.

Comparative Statement of collections on Charas.

1. DISTRICT.	2. Average annual Collections for five years preceding the year under report.	3. Collections in 18 - , the year preceding that under report.	4. Collections in 18 - , the year under report.	5. Increase in 18 - , the year under report.	6. Decrease in 18 - , the year under report.	7. REMARKS.

FORM 59.

Vide SECTION 176.

Comparative Statement of collections on Mājūn.

1.	2.	3.	4.	5.	6.	7.
DISTRICT.	Average annual collections for five years preceding the year under report.	Collections in 18 - , the year preceding that under report.	Collections in 18 - , the year under report.	Increase in 18 - , the year under report.	Decrease in 18 - , the year under report.	REMARKS.

FORM 60.

Vide SECTION 176.

Comparative Statement of collections on Opium.

1.	AVERAGE ANNUAL COLLECTIONS FOR FIVE YEARS PRECEDING THE YEAR UNDER REPORT.		COLLECTIONS IN 18 - , THE YEAR PRECEDING THAT UNDER REPORT.		COLLECTIONS IN 18 - , THE YEAR UNDER REPORT.		8.	9.	10.
DISTRICT.	2.	3.	4.	5.	6.	7.			
	Gross proceeds of Sale.	Fixed duty, i. e., nett profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty, i. e., nett profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty, i. e., nett profit after deducting actual cost of Opium.	Increase in nett profits in 18 - , the year under report.	Decrease in nett profits in 18 - , the year under report.	REMARKS.

FORM 61.

Vide SECTION 176.

Comparative Statement of collections on Maddat.

1.	2.	3.	4.	5.	6.	7.
DISTRICT.	Average annual collections for five years preceding the year under report.	Collections in 18 - , the year preceding that under report.	Collections in 18 - , the year under report.	Increase in 18 - , the year under report.	Decrease in 18 - , the year under report.	REMARKS.

FORM 62.

Vide SECTION 176.

Comparative Statement of collections on Chanda.

1.	2.	3.	4.	5.	6.	7.
DISTRICT.	Average annual collections for five years preceding the year under report.	Collections in 18 - the year preceding that under report.	Collections in 18 - the year under report.	Increase in 18 - the year under report.	Decrease in 18 - the year under report.	REMARKS.

FORM 63.

Vide SECTION 176.

Statement, shewing the number of persons arrested, convicted, and imprisoned, under the Excise Laws, during the year 18

1.	2.	3.	4.	5.	6.	7.	8.
DISTRICT.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of Fines imposed.	Amount of Fines realized.	Amount distributed as rewards.	REMARKS.

FORM 64.

Vide SECTION 176.

Memorandum of Charges for the year 18

1.	2.	3.	4.	5.	6.	7.	8.	9.
	District of	District of	District of	District of	District of	District of	District of	REMARKS.
1. Half salary of the Ministerial Office Establishment allowed for Excise and Income Tax Departments. ...								
2. Do. of Mcfussil Establishment. ...								
3. Half of travelling allowance of the above Ministerial Establishment. ...								
4. Contingent charges debitable to Excise. ...								
Total ...								
Half salary of Deputy Collector employed in the management of Excise and Income Tax Departments. ...								
Grand Total ...								

Vide SECT

DISTRICT

Revenue from

3D

le of Bengal Rum, Doas



LIST OF FORMS PRESCRIBED IN THE EXCISE RULES.

1. Register to be kept of all Licenses granted by Collectors. Section 6, Rule VI.
2. License for wholesale of Imported Spirituous or Fermented Liquors. Section 11.
3. License for retail sale of ditto. Section 12.
4. License for sale of ditto in Hotels or Public-Houses. Section 14.
5. License for sale of ditto on board Steamers, &c., employed in the Inland or Interport traffic of India. Section 15.
6. License to work a Private Distillery. Section 18.
7. Receipt for deposit made for the working of a Distillery. Section 18.
8. Bond pledging premises, works, &c. Section 21.
9. Pass from a Distillery. Section 30.
10. License to use spirits, which have paid reduced duty only, in Arts, Manufactures, and Chemistry. Section 57.
11. Bond for removal of spirits, which have paid reduced duty only, for use exclusively in Arts, Manufactures, and Chemistry. Section 57.
12. License for wholesale of spirits manufactured after the English method. Section 65.
13. License for retail vend of all spirits manufactured in India by whatever process. Section 66.
14. License for manufacture and sale of country spirits in an out-still shop, on the *monthly tax* system. Section 69.
15. License to work stills in a public central Distillery. Section 75.
16. Pass for spirits from a public Distillery. Section 94.
17. Half-yearly Memo. of Distillery Fees, &c. Section 99.
18. Daily account of country spirits manufactured, cleared, and kept in store, &c. by each Distiller in a public Distillery. Section 100, Rule I.
19. Daily Abstract of total quantity of country spirits, manufactured, cleared, and remaining in store, &c. in a public Distillery. Section 100, Rule II.
20. Daily account of country spirit passed out to each licensed retail shop, with amount of duty paid. Section 100, Rule III.
21. Register of licensed retail shops ordinarily drawing their supplies from a public Distillery, with account of fees paid. Section 100, Rule IV.
22. Monthly Account of receipts and disbursements. Section 102, Rule I.
23. Comparative Statement of country spirits cleared in the month under report, and of the average quantity cleared monthly in the three preceding months. Section 102, Rule II.
24. Monthly list of stills occupying the Distillery during the month, and the amount of Distillery Fees levied. Section 102, Rule III.
25. Monthly Statement of demands, collections, and balances. Section 102, Rule IV.
26. License to sell fresh Tarí under Section xxxvi., Act XXI. of 1856. Section 119.
27. License for retail vend of fermented Tarí, Pachwái, Charras, Bhang, or Majún. Sections 120 and 173.
28. License for retail vend of Opium. Section 124.
29. Register of Opium Licenses granted and of Opium purchased monthly from Collector. Section 131.
30. Collector's occasional indent for Opium from Board of Revenue or from Opium Agent. Section 132.
31. Annual estimate of Opium required by Collectors. Section 133.
32. License for sale of Maddat, or of Chandú. Section 135.
33. License for a cultivator of Gánja to retain the plant in his possession. Section 142.
34. Gánja Import Pass. Section 147.
35. License to purchase Gánja wholesale from cultivators, or from Golahdars of producing districts. Section 147.
36. Pass of Gánja to a retail shop. Section 152.
37. Register of weighments on import of Gánja stored in Golahs, with particulars of its condition. Section 157.
38. Register of Golahs licensed for the store of Gánja. Section 159.
39. Certificate of registration of a Golah for the storage of Gánja. Section 159.
40. Register of weighment on delivery of Gánja stored in registered Golahs. Section 165.
41. Bi-monthly abstract of receipts and deliveries of Gánja in registered Golahs. Section 165.
42. License for retail sale of Gánja. Section 166.
43. Register of passes for Gánja. Section 169.
44. List of retail shops ordinarily drawing their supplies from a Golah, with Memo. of quantity as taken by the vendor, &c. in each month. Section 170.
45. Quarterly comparative Statement of revenue derived from Country Spirits. Section 174.
46. Ditto ditto ditto of the consumption of Spirit manufactured after the English method. Section 174.
47. Ditto ditto ditto of the quantity consumed and of the sale proceeds of Opium. Section 174.
48. Ditto ditto ditto of the sales of and revenue derived from Gánja. Section 174.
49. Annual comparative Statement of Excise Revenue. Section 176.
50. Annual abstract of actual results of ditto ditto, exclusive of Opium. Section 176.
51. Annual comparative Statement of Collections on Country Spirits. Section 176.
52. Annual comparative Statement of Collections on Bengal Rum, or Spirits manufactured after the English method. Section 176.
53. Annual ditto ditto ditto on Imported Wines, &c. Section 176.

54. Annual comparative statement of Collections on Pachwai. Section 176.
 55. Annual ditto ditto ditto on Tarf. Section 176.
 56. Annual ditto ditto ditto on Gánja. Section 176.
 57. Annual ditto ditto ditto on Siddhi, Sabzi, or Bháng. Section 176.
 58. Annual ditto ditto ditto on Charas. Section 176.
 59. Annual ditto ditto ditto on Majún. Section 176.
 60. Annual ditto ditto ditto on Opium. Section 176.
 61. Annual ditto ditto ditto on Maddat. Section 176.
 62. Annual ditto ditto ditto on Chandú. Section 176.
 63. Annual statement showing the number of persons arrested, convicted, and imprisoned under the Excise laws. Section 176.
 64. Memorandum of annual charges. Section 176.
 65. Annual Estimate of the Excise Revenue. Section 176.
 66. Annual comparative Statement of Distillery Fees realized. Section 176.
 67. Annual Statement of Demands, Collections, and Balances. Section 177.

Index to the Rules for the Regulation of the Excise on Spirits, Liquors and Drugs.

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1	OBJECT OF EXCISE SYSTEM.
2	TWO SYSTEMS OF TAXATION.
3	FIXED DUTY AND MONTHLY TAX.
5	FIXED DUTY SYSTEM PREFERABLE.
6	MONTHLY TAX SYSTEM.
6	RULES APPLICABLE TO BOTH SYSTEMS.
I.	Excise Officer not to interfere to regulate selling price of article.
II.	Arrangements to be annual.
III.	But to remain in force till given up or withdrawn.
IV.	Each License covers one shop only.
V.	Jurisdiction of Collectors.
VI.	Register of Licenses to be kept.
VII.	List of Shops to be sent to Magistrate.
VIII.	Shops to be closed when European Troops are near.
IX.	Darogah to depute subordinate to close each Shop.
X.	Collectors to give intimation of approach of Troops to Excise Darogah.
XI.	Revenue Officer accompanying Troops to see that Shops are closed.
XII.	Calculation of Compensation for closure of a <i>Monthly Tax</i> Shop.
XIII.	Compensation for closure of a Shop on the <i>Fixed Duty System</i> .
XIV.	Treatment in account of Compensation for closure.*
XV.	Remission of Tax referred to in Section xl., Act XXI. of 1856, applies to <i>Monthly Tax System</i> only.
7	RULES APPLICABLE TO THE MONTHLY TAX SYSTEM ONLY.
I.	No Shops paying less than Rs. 8 a month to be opened without sanction.
II.	Competing Shops.
III.	Definition of "Oldest Shop."
IV.	Tax on Shops which compete with one another.
V.	Security from Vendors.
VI.	Spirits, &c., remaining in a Shop on cancelment of License.
8	RULES APPLICABLE TO THE FIXED DUTY SYSTEM ONLY.
9	Duty on Articles exported from one District to another how to be shown in account.
10	IMPORTED WINES, AND SPIRITUOUS AND FERMENTED LIQUORS.
11	LICENSES FOR WHOLESALE AND RETAIL VEND.
11	Wholesale License usually to be current in one District only. But may be made general.
12	License for Retail Vend.
14	Hotel Licenses.
15	Steamer, &c., Licenses.
16	SPIRITS MANUFACTURED IN INDIA AFTER THE ENGLISH METHOD.
17	RULES FOR WORKING A LICENSED PRIVATE DISTILLERY.
18	Licenses.
19	Deposit.
21	Works and Premises. &c., to be pledged.
22	Distilleries to be secure.
23	Renewal of Licenses.
24	Residence for Excise Officer.
25	Excise Establishment payable by Distillers.

SECTION.	SUBJECT.
26	Power of Excise Establishment.
27	Statement to be furnished to Collector.
28	Previous notice to be given to Excise Officer of commencement and discontinuance of distillation.
30	Pass from Collector or other authorized Officer required.
31	RULES REGARDING REMOVAL OF SPIRIT WITHOUT PAYMENT OF DUTY UNDER BOND. APPLICABLE TO ALL SPIRITS, WHETHER MANUFACTURED AT A PUBLIC OR A PRIVATE DISTILLERY.
32	Casks to be marked.
33	Spirits for consumption in Calcutta may be removed to Custom House without pre-payment of duty.
34	Spirits for exportation may be cleared <i>free</i> of duty under Bond.
35	Bonds for payment of duty.
42	Recovery of duty due under Bonds.
43	Renewal of Bonds.
44	Allowance for wastage and leakage.
46	Spirits for Ships' stores to be shipped <i>free</i> of duty under Bond.
47	Manufacture of Sugar and Molasses; spirits may be used <i>free</i> under Bond.
51	Preventive Establishment.
54	Rum for Commissariat and Ordnance Departments may be removed <i>free of duty</i> under Bond.
55	RULES REGARDING THE USE OF SPIRITS FOR ARTS, MANUFACTURES, AND CHEMISTRY ON A PAYMENT OF REDUCED DUTY 10 PER CENT. <i>ad valorem</i> UNDER ACT XVI. OF 1863. Application where to be made.
56	May be used within the Distillery.
57	May be removed under Bond for use elsewhere.
58	Rules in force regarding Bonds for exportation to be applied to such Bonds.
59	Ingredient for admixture to be tested by Chemical Examiner.
60	Valuation of such Spirits.
61	Expenses to be borne by the person wishing to clear.
62	100 gallons the maximum to be issued under one Bond.
64	License for use of such Spirits to specify premises on which to be used— Premises to be open to Excise inspection.
65	LICENSES FOR VEND OF SPIRITS MANUFACTURED IN THE ENGLISH METHOD. For Wholesale vend.
66	For retail vend.
67	COUNTRY SPIRITS.— Arrangements to be on the <i>fixed duty</i> system if practicable.
68	RULES FOR ARRANGEMENTS UNDER THE <i>MONTHLY TAX SYSTEM</i> .
69	Each License covers one still only.
70	RULES FOR FIXED DUTY SYSTEM. Distillation may be in a private or a public central Distillery.
71	RULES FOR PRIVATE LICENSED DISTILLERIES.
72	PUBLIC CENTRAL DISTILLERIES. Their nature.
73	To be constructed at cost of Government. To be enclosed by a wall.
74	Distillation to be by private individuals at their own cost and risk.
75	Application for license to distil. Term of License.
76	RULES FOR INTERNAL MANAGEMENT OF PUBLIC DISTILLERIES. Any number of stills may be worked by each Distiller. Subject to restrictions by Collector. No monopoly of distillation.
77	License may be refused.
78	Officer in charge of Distillery—His duties.
79	Guard.
80	Residence for Excise Officer on premises.
81	Gate to be opened at day-light and closed at sunset.
82	No admittance except on business.
83	Authority of Officer in charge.
84	No distillation at night.
85	Materials may be stored on premises.
86	Apparatus to be registered and marked.
87	Distillers to keep an account.
88	Stores, materials, and apparatus open to excise inspection.
89	If License cancelled for misconduct or breach of condition, stores to be confiscated.
90	Wort prepared for distillation not to leave Distillery.
91	On cessation of License, still to be removed within five days— Or transferred to another distiller—Otherwise rent will be charged—And eventually the still confiscated.

SECTION.	SUBJECT.
92	No spirits to leave Distillery unless protected by a Pass.
93	Officer in charge to give Passes.
94	Passes to be in Form of Cheque-books.
95	Excise Officer, not to interfere in regulating strength of Spirit manufactured.
96	No Pass to be given, except on payment of full duty—Or under special order of Collector.
97	Days and hours of issue.
98	Distillery Fee.
100	Accounts and statements to be kept by Officer in charge of a Distillery.
101	Copy of daily abstract to be submitted to Collector on the next day.
102	Statements to be submitted monthly.
105	VEND OF SPIRITS.
107	Licensed retail Vendor may supply himself from any public central or private licensed Distillery he chooses.
108	Distiller must take out separate License for retail vend.
109	License for retail vend.
110	Retail Licenses to be annual.
111	But the License Fee payable <i>monthly</i> in advance.
112	License for retail vend authorizes sale of all Spirits manufactured in India.
113	Rate of License Fee.
114	Graduated scale of License Fee according to estimated sales.
115	Special Rule in Districts where there is a graduated scale of License Fees.
116	Object of above Rule. Duty to be paid only on the actual quantity cleared.
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1.	2.	3.	4.	5.
	STATEMENT AND INDENTS TO BE SUBMITTED.	REGISTERS TO BE KEPT UP BY COLLECTOR OR OTHER OFFICER IN IMME- DIATE CHARGE OF THE EXCISE DEPARTMENT.	LICENSES.	BONDS, PASSES, AND OC- CASIONAL FORMS.
Article of Excise.	Name.	Name.	Name.	Name.
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Note.—When the Officer in charge of the Public Distillery is not the Excise Darogah of the Division, all the Monthly Statements in Column 1 will be submitted to the Darogah of the Division, who will examine and check them and send them on to the Collector. But the daily copy of "Abstract of total quantity of Country Spirits manufactured, cleared, and remaining in store in a Public Distillery" (Form 19) shall be submitted by the Officer in charge of the Distillery direct to the Collector, duplicate copy being sent at the same time to the Excise Darogah of the Division. The punctual submission of this Statement is of the greatest importance.

III. For use of the Excise Officer in direct charge of a Golah for storage of Ganja.

STATEMENTS TO BE SUBMITTED TO COLLECTOR.			REGISTERS TO BE KEPT UP.			FORMS FOR OCCASIONAL USE.		
1. Name.	Section of Rules.	No. of Form.	2. Name.	Section of Rules.	No. of Form.	3. Name.	Section of Rules.	No. of Form.
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Note.—When the Officer in direct charge of the Golah is not the Excise Darogah of the Division, all the Statements in Column 1 will be submitted to the Darogah of the Division, who will examine and check them and send them on to the Collector.

ACT No. XIII. OF 1857.

(Received the assent of the Governor General on the 6th June 1857.)

AN ACT to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal.

WHEREAS the existing law relating to the cultivation of the Poppy and the manufacture of Opium on account of Government is in some respects inconsistent with the practice which now obtains under agreement between the Opium Agents and the cultivators, and it is expedient that such inconsistency should be removed; and whereas it is also expedient that certain obsolete Regulations relating to the provision of Opium should be formally repealed, and that the laws for preventing the illicit cultivation of the Poppy, and for regulating the cultivation of the Poppy and the manufacture of Opium on account of Government, should be consolidated and amended; It is enacted as follows:—

I. Regulation XXXII., 1793, Regulation XXXII., 1795, Regulation LIII., 1795, Sections i. to xl. of Regulation XIII., 1816, and Clauses 1 to 5, Section xviii. and Sections xxiii. and xxiv. of Regulation VII., 1824, of the Bengal Code, are hereby repealed, except so far as they repeal the whole or part of any other Regulation, and except as to acts done, offences committed, and liabilities incurred, before the passing of this Act.

Poppy cultivation and Opium manufacture, except for Government, prohibited.

II. The cultivation of the Poppy and the manufacture of Opium within the territories under the Presidency of Fort William in Behgal, except on account of Government, are hereby prohibited.

III. The superintendence of the provision of Opium for Government shall be intrusted to Agents, or other Officers, being covenanted servants of the Company, duly appointed by Government in that behalf, who shall perform the duties connected therewith under the control and direction of the Board of Revenue in Calcutta. The Agents, or other Officers as aforesaid, shall be assisted by Deputy Agents and Sub-deputy Agents, or such other Officers, covenanted or uncovenanted, as the Government may from time to time appoint for the purpose. The Collector of the District shall ordinarily, and unless Government shall otherwise direct, be *ex-officio* Deputy Agent; and the relative duties and powers of the Deputy Agents and Sub-deputy Agents shall be from time to time regulated by the said Board with the sanction of Government.

IV. The Opium Agents, and their subordinate Officers of every description, are declared amenable to the Civil Courts for all acts done by them in their official capacity, except as otherwise herein provided. But no suit shall be instituted against an Agent, or any subordinate Officer, for any act done in his official capacity, unless the person who shall consider himself aggrieved by the act of such Agent or Officer shall have first made application for redress to the Agent himself. In the event of such person not being satisfied with the order which the Agent may pass upon his application, it shall then be competent to him either to lay his case by petition before the Board of Revenue, or at once to seek redress in the Civil Court.

Opium Agent not to sue without sanction of Board of Revenue.

V. The Opium Agents shall not in their official capacity institute any suit in a Civil Court without the previous sanction of the Board of Revenue.

VI. In cases in which the Board of Revenue may judge it expedient, or in which they may be so directed by Government, they may take upon themselves, or intrust to an Officer specially appointed for the purpose, the superintendence of the prosecution or defence of any suit or appeal in which they or an Agent, or any other Officer subordinate to them, may be engaged, instead of leaving such superintendence to the Agent or any other Officer.

Board of Revenue may in certain cases appoint an Officer to conduct or defend suits.

VII. The Board of Revenue, with the sanction of Government, shall from time to time fix the limits within which licenses may be given for the cultivation of the Poppy on account of Government. With the like sanction they shall from time to time fix the price to be paid to the cultivators for the Opium produced. The price shall be fixed at a certain sum per seer of eighty tolahs for Opium of a certain standard consistence, and shall be subject to a rateable reduction, according to a scale sanctioned by the Board of Revenue for Opium of a consistence below the standard.

VIII. The Sub-deputy Agents, or other Officers entrusted with the superintendence of the cultivation, shall, at the proper period of the year, issue licenses to the cultivators, who may choose to engage to cultivate the Poppy and to deliver the produce to the Officers of Government at the established rates. Every license shall specify the number of bighas which the party engages and is authorized to cultivate, and shall be in such form as the Agent, with the sanction of the Board of Revenue, may direct. A counterpart engagement, in conformity with the tenor of the license, shall be taken from the cultivator.

IX. It shall be at the option of every cultivator to enter into engagements for the cultivation of the Poppy or not as he may think fit; and any Sub-deputy Agent or other Officer as aforesaid, or any inferior Officer employed in the provision of Opium, who shall compel, or use any means to compel, any cultivator to enter into engagements or to receive advances, for the cultivation of the Poppy, shall be liable to be dismissed from his situation. It shall be at the option of the Sub-deputy Agent, or other Officer as aforesaid, to withhold a license from any cultivator whenever he may think proper so to do. Any person to whom a license has been refused may appeal to the Agent, and the decision of the Agent shall be final.

X. If it shall be found that any cultivator, who has received advances from Government, has not cultivated the full quantity of land for which he received such advances, he shall be liable to a penalty of three times the amount of the advances received for the land which he has failed to cultivate; and the said penalty may be adjudged by the Deputy Agent or Collector, on the complaint of the Sub-deputy Agent or other Officer as aforesaid. Any person dissatisfied with the judgment of the Deputy Agent or Collector may appeal to the Agent, and the decision of the Agent shall be final.

XI. All Opium the produce of land cultivated with Poppy on account of Government, shall be delivered by the cultivators to the Sub-deputy Agents or other District Officers, or shall be brought by them to the Sudder Factory, as the Agent may direct. And no such Opium shall be liable to be distrained or attached by a Zemindar or other proprietor, or a farmer of land, for the recovery of arrears of rent, or by any other creditor of a cultivator under any order or decree of Court, but the sum due to the cultivator on account of such Opium may be attached by order of Court in the hands of the Agent or of the District Officer under the rules in force for such attachments.

XII. All Opium delivered by the cultivators to the Sub-deputy Agent or other District Officer, shall, before it is forwarded to the Sudder Factory, be weighed, examined, and classified according to its quality and consistence by that Officer, or his assistant if duly authorized by the Agent in that behalf, in the presence of the cultivators and in conformity with rules sanctioned by the Board of Revenue. Any cultivator, who may be dissatisfied with the classification of the District Officer, shall be at liberty either to take his Opium to the Sudder Factory, or to have it forwarded thither by such Officer separate from the Opium respecting which no dispute has arisen.

XIII. All Opium

Weighing and examination of Opium at the Sudder factory.

forwarded by the District Officers to the Sudder Factory, and all Opium delivered at the Sudder Factory by the cultivators, shall be there weighed and examined by the Opium Examiner, or other Officer duly authorized in that behalf, agreeably to rules sanctioned by the Board of Revenue; and the quality and consistence of the Opium, and the deductions from, or additions (if any) to the standard price to be made in accordance with the said rules, shall be determined by the result of such examination. The decision of the Examiner, or of the Agent in cases in which a reference to the Agent may be prescribed by the said rules, shall be final and conclusive, and not open to question in any Court.

XIV. When Opium

Confiscation of adulterated Opium.

Adjudication of confiscation.

delivered by a cultivator, either to a District Officer, or at the Sudder Factory, is suspected of being adulterated with any foreign substance, it shall be immediately sealed up pending examination by the Opium Examiner, and notice of such intended examination shall be given to the cultivator. If upon such examination the Opium shall be found to be so adulterated, the Agent on the report of the Examiner may order that it be confiscated; and the order of the Agent shall be final, and not open to question in any Court.

XV. The weights and scales

Weights and Scales.

made use of in the Sudder Factories, and at the District Koothees, shall be provided by the Board of Revenue. Every District Officer shall annually, before beginning to weigh the Opium of the season, examine the weights and scales in use in his District, and shall report the result of such examination to the Agent. The Agent shall make a similar examination of the weights and scales of the Sudder Factory, and shall report the result to the Board. No weights or scales shall be made use of which, on any such examination, have not been found to be strictly accurate. It shall be the duty of all Officers who may superintend the weighing of Opium, to see that the Opium is weighed fairly with an even beam, and the practice of taking excess weight for the purpose of turning the scale, or as an allowance for dryage and wastage, is hereby prohibited.

XVI. The accounts

Adjustment of cultivator's accounts, and recovery of balance by distress.

of the cultivators shall be adjusted annually by the District Officers as soon after the conclusion of the weighing and examination as possible; and any balance that may remain due from any cultivator, or from any muhto or intermediate manager, may be recovered by the District Officer by distress and sale of the property of the defaulter or of his surety, in the same manner and under the same rules as the property of defaulting cultivators in estates held khas may be distrained and sold by the Collector for the recovery of an arrear of rent or Revenue. Provided that no warrant of distress and sale shall be issued by any District Officer without the sanction of the Agent previously obtained.

XVII. Any Officer

Penalty on Officer taking bribes.

of the Opium Department who shall receive any fee, gratuity, perquisite, or allowance, either in money or effects, under any pretence whatsoever, from any cultivator, or from any other person employed or concerned in the provision of Opium, other than the authorized allowances of his situation, shall be dismissed from his office, and, on conviction before a Magistrate, shall be liable to a fine not exceeding five hundred Rupees.

XVIII. If any zemindar,

Sum illegally exacted by land-holder from ryot on account of rent of Poppy land or illegal cess, may be recovered, together with a penalty, in summary suit before Collector.

or other proprietor of land, or any farmer of land, shall exact from any ryot on account of his Poppy land, any illegal cess or any higher rate of rent than he is lawfully entitled to demand, the ryot, or the Sub-deputy Agent or other District Officer on his behalf, may institute a suit before the Collector, and recover from such proprietor or farmer the sum exacted by him in excess of his lawful demand, together with a penalty of treble the amount of such excess; and such suit shall be tried according to the rules prescribed for suits instituted before a Collector relating to arrears or exactions of rent.

XIX. Any cultivator

Penalty for embezzlement of Opium by cultivator.

entering into engagements for the cultivation of the Poppy on account of Government who may embezzle, or otherwise illegally dispose of, any part of the Opium produced, shall be liable to a penalty not exceeding ten times the fixed price of

the Opium which he may be proved to have so disposed of, or to a fine not exceeding five hundred Rupees, if the amount of the said penalty be less than that sum, and the Opium, if found, shall be liable to confiscation.

XX. Any person purchasing or receiving any Opium from a cultivator or other person who may have entered into engagements for the cultivation of the Poppy, or who may be employed in the provision of Opium on account of Government, or bargaining for the purchase of Opium with such cultivator or person, or in any way causing or encouraging such cultivator or person to embezzle or illegally dispose of any Opium, and any officer of the opium department conniving in any way at the embezzlement or illegal disposal of any Opium, shall be liable to a fine not exceeding one thousand Rupees, unless the Opium purchased, bargained for, or illegally disposed of, shall exceed the weight of thirty-one seers and a quarter, in which case the fine may be increased, at a rate not exceeding thirty-two Rupees per seer for all such Opium in excess of that weight; and the Opium, if found, shall be liable to confiscation.

XXI. Any person who shall cultivate the Poppy without license from a Sub-Deputy Agent or other Officer duly authorized in that behalf, and any person who shall in any way cause, encourage, or promote such illegal cultivation, shall be liable to a fine not exceeding five hundred Rupees, unless the quantity of land so illegally cultivated shall exceed twenty bighas, in which case the fine may be at the rate of twenty-five Rupees per bigha; and the Poppy plants shall be destroyed, or if any Opium have been extracted from them, it shall be seized and confiscated. If the Opium shall have been extracted and shall not be seized, the offender shall be liable to a further fine not exceeding the rate of thirty-two Rupees per bigha of land illegally cultivated.

XXII. All proprietors, farmers, tuhseeldars, gomastahs, and other managers of land, shall give immediate information to the Police or Abkaree Darogahs, or Opium Gomastahs, or to the Magistrates, Collectors, or Officers in charge of the Abkaree Mehal, or to the Agents, their Deputies, or Sub-deputies, of all Poppy which may be illegally cultivated within the estates or farms held or managed by them; and every proprietor, farmer, tuhseeldar, gomastah, or other manager of land, who shall knowingly neglect to give such information, shall be liable to the penalties for illegal cultivation prescribed in the last preceding Section.

XXIII. All Police and Abkaree Darogahs, and Opium Gomastahs, and all native Officers of Government of whatever description, and all Chowkeydars, Pykes, and other village Police Officers, shall give immediate information to the authority to which they are subordinate, when it may come to their knowledge that any land has been illegally cultivated with Poppy; and such authority shall transmit the information to the Sub-deputy Agent, or other Officer superintending the cultivation of the Poppy, if in a District where the Poppy is cultivated on account of Government, or to the Collector or Officer in charge of the Abkaree Mehal, if in a District where the Poppy is not so cultivated. Every Police or Abkaree Darogah, Opium Gomastah, Native Officer, Chowkeydar, or other Police Officer as aforesaid, who shall neglect to give such information, or shall in any respect connive at the illicit cultivation of the Poppy, shall be liable to a fine not exceeding one thousand Rupees if the offender be an Officer of the Opium department, or in any other case to a fine not exceeding five hundred Rupees.

XXIV. Whenever a Police or Abkaree Darogah or Opium Gomastah shall receive intelligence of any land within his jurisdiction having been illegally cultivated with Poppy, he shall immediately proceed to the spot, and if the information be correct, shall attach the crop so illegally cultivated, and report the same without delay to the authority to which he may be subordinate. He shall at the same time take security from the cultivator of the said land for his appearance before the Magistrate; and in the event of such cultivator not giving the required security, he shall send him in custody to the Magistrate.

XXV. Proprietors, farmers, tihseeldars, gomastahs, and other managers of land, shall be at liberty to attach any Poppy grown in opposition to the provisions of this Act in any estate or farm held or managed by them, and shall immediately report such attachment to the nearest Police or Abkaree Darogah, or Opium Gomastah, who shall thereupon proceed in conformity with the rules contained in the last preceding Section.

XXVI. Except as otherwise herein provided, all fines, penalties, and confiscations prescribed by this Act shall be adjudged by the Magistrate on the information of the Deputy Agent or Sub-deputy Agent in Districts in which the Poppy is cultivated on account of Government, and in other Districts on the information of the Collector or Officer in charge of the Abkaree Mehal; provided that no information of an offence against this Act shall be admitted unless it be preferred within the period of one year after the commission of the offence to which the information refers.

Imprisonment in default of payment of fines under this Act.

sooner paid.

XXVII. When any person is sentenced to pay any fine or penalty under this Act, such person, in default of payment of the same, may be imprisoned by order of the Magistrate for any time not exceeding six months, or until the fine is sooner paid.

XXVIII. Whenever any person shall be convicted of an offence against this Act after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months; and a like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

XXIX. Every person who shall be imprisoned under the last preceding Section, or on account of the non-payment of any fine or penalty prescribed by this Act, unless such person be an Officer of Government or a village Police Officer convicted of an offence under Sections xvii., xx., or xxiii. shall be imprisoned in the Civil Jail.

XXX. One-half of all fines and penalties levied from persons convicted of offences under Sections xix., xx., and xxi. of this Act, together with a reward of one Rupee eight annas for each seer of Opium confiscated and declared by the Civil Surgeon to be fit for use, shall upon adjudication of the case be awarded to the Officer or Officers who apprehended the offender, and the other half of such fines and forfeitures, together with a reward of one Rupee eight annas for each seer of Opium confiscated as aforesaid, shall be given to the informer. If in any case the fine or penalty is not realized, the Board of Revenue may grant such reasonable reward, not exceeding the sum of two hundred Rupees, as may seem to them fit.

XXXI. The Governor-General of India in Council may authorize, by an Order of Government, the cultivation of the Poppy and the manufacture of Opium in any District or Districts without license from a Sub-deputy Opium Agent or other Officer of Government; and when such order has been published, all the provisions of this Act shall cease to have effect in such District or Districts. Provided always that the Government may prescribe rules for the delivery of the Opium so produced to Officers of Government appointed to receive it; and when such rules have been passed, any cultivator or other person engaged in the cultivation of the Poppy and manufacture of Opium who shall dispose of any Opium otherwise than is allowed by such rules, and any person who shall purchase or receive any such Opium in contravention of the said rules, shall be subject to the penalties prescribed in Section xix. of this Act; and such penalties may be adjudged by a Magistrate on the information of any Officer of Government or of any other person.

the following material in connection with the above-mentioned case:

2277. Except as otherwise herein provided all fees, penalties, and costs shall be paid by the person or persons who are liable therefor. The information furnished by the Bureau shall be confidential and shall not be disclosed to any other person or organization without the written consent of the Bureau. The information furnished by the Bureau shall be confidential and shall not be disclosed to any other person or organization without the written consent of the Bureau. The information furnished by the Bureau shall be confidential and shall not be disclosed to any other person or organization without the written consent of the Bureau.

[illegible]

1. The first of these is the fact that the majority of the population of the United States is of European descent. This is a fact which has been recognized by the Government and the people of the United States for many years. It is a fact which has been recognized by the Government and the people of the United States for many years.

CHAPTER IX.

INCOME TAX.

1. The first of the two letters is dated 1941 and is addressed to the American people. It is a letter of protest against the American government's policy of isolationism. The letter is signed by the author and is dated 1941. The second letter is dated 1942 and is addressed to the American people. It is a letter of protest against the American government's policy of isolationism. The letter is signed by the author and is dated 1942.

of any UNIFORM Government or of any other Government of this Act, and such penalties may be adjudged by a magistrate on the opinion of the said Justice shall be subject to the penalties provided in Section 10 of this Act, and persons who shall pay fines or receive such opinions in connection with any business who shall pay fines or receive such opinions in connection with any business or other person engaged in the execution of the Police regulations applied to these is and when such regulations have been duly delivered to the persons as provided by Sections of Government, provided always that the Government may, by order in Council, exempt persons of this Act, such order to have effect in each District and shall be published in the Government Gazette, and the Government may, by order in Council, exempt persons of this Act, such order to have effect in each District and shall be published in the Government Gazette, and the Government may, by order in Council, exempt persons of this Act, such order to have effect in each District and shall be published in the Government Gazette.

CHAPTER IX.

ACT No. XXXII of 1860.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor-General on the 24th July, 1860.)

AN ACT for imposing Duties on Profits arising from Property, Professions, Trades, and Offices.

PART I.

*Imposes Duties of 3 and 1 per Cent.**

I. FROM and after the 31st day of July, 1860, there shall be collected and paid for the service of the Government of India, during the term herein limited, for and in respect of the property and profits mentioned in the several Schedules contained in this Act, and marked 1, 2, 3, and 4 respectively, the yearly Duty of three Rupees for every hundred Rupees of the annual value thereof, that is to say—

SCHEDULE 1.

For and in respect of the property in, and profits arising from, all lands and houses in India.

SCHEDULE 2.

For and in respect of the annual profits arising to any person residing in India from any kind of property whatever, whether situate in India, or elsewhere; and for and in respect of the annual profits arising to any person residing in India from any profession, trade, or employment, whether the same shall be carried on in India or elsewhere.

And for and in respect of the annual profits arising to any person whatever, whether a subject of Her Majesty or not, although not resident in India, from any property whatever in India, or any profession, trade, or employment carried on within India.

And for and in respect of all interest of money, annuities, and other annual profits arising to any person residing in India, or accruing and payable in India to any person, whether residing in India or not, not charged by virtue of any other Schedule of this Act.

SCHEDULE 3.

For and in respect of all profits arising from interest, annuities, or dividends, payable in India to any person, whether residing in India or elsewhere, out of the public Revenues of India.

SCHEDULE 4.

For and in respect of every public office or employment of profit in India, and every office or employment of profit in or under any Company in India, and upon every annuity, salary, or pension, payable to any person residing in India, or paid in India to or on account of any person whatever by the Government of India, except annuities charged to the Duty under Schedule 3.

II. The Duties charged under this Act shall be assessed, collected, and paid under the Rules hereinafter provided.

III. From and after the day aforesaid, there shall also be collected and paid, under the Rules contained in this Act, for the purposes hereinafter mentioned and described as roads, canals, or other reproductive public works, for and in respect of the property and profits mentioned in the said several four Schedules respectively, the further yearly Duty of one Rupee for every hundred Rupees of the annual value thereof.

IV. Upon every fractional part of one hundred Rupees of the annual value or amount of the property and profits aforesaid, the like proportion of Duty at the respective rates aforesaid shall be charged, but no Duty shall be charged of a less denomination than one anna.

V. The said Duties shall be charged and levied by yearly assessments, except in the cases hereinafter provided. Every assessment made under this Act within the year appointed for making the same, shall be deemed to be for the current year, and shall be in force for such year. And every assessment made after the expiration of any year in which the same ought to have been made, shall be deemed to be for the year when the assessment ought to have been made.

VI. Such year shall commence, for the first assessment, on the 1st day of August, 1860, and for every subsequent assessment during the continuance of this Act on the 1st day of August in the year of such assessment.

PART II.

Appointment of Officers for managing and assessing the Duties.

VII. The Duties imposed by this Act shall, subject to the provisions of this Act, be under the direction and management of the Governor-General of India in Council, the several Governors, Lieutenant-Governors, and Chief Commissioners, for the time being in each Presidency, Lieutenant-Governorship, and Province.

The said Governments and Authorities respectively are hereby empowered to do all such acts and things, subject as aforesaid, as may be deemed necessary for the collecting, receiving, and accounting for the said Duties throughout the respective Presidencies, Lieutenant-Governorships, and Provinces, for which the said Duties are assessed, in the like manner as they are authorized to do with relation to any other Duties or revenue under their care.

VIII. The Divisions and Districts of Revenue as already constituted, or as they shall be from time to time constituted, shall be made use of for the purposes of this Act, except in the cases hereinafter specified. The Presidency Towns and the Stations of the Straits Settlement shall be separate Districts for the purposes of this Act, and it shall be lawful for the local Government to add thereto any portions of the adjoining Districts of Revenue. In any such case each part of any such District so added to a Presidency Town or to a Station in the Straits Settlement shall, for all the purposes of this Act, be held and taken to be a part of such Presidency Town or such Station.

IX. The limits of the Presidency Towns and Stations of the Straits Settlement, with any addition of adjoining Districts made by the local Government, shall be defined by the local Government, and notified in the *Official Gazette* of the Presidency or Settlement. All persons subject to the provisions of this Act not resident in any of such Divisions or Districts of Revenue aforesaid, or in any Presidency Town, or any Station of the Straits Settlement, shall be deemed for the purposes of this Act to be within such Revenue jurisdiction, as the Governor-General of India in Council, by order to be published in the *Calcutta Gazette*, shall appoint.

X. In the Presidency Towns and Stations of the Straits Settlement, the local Government shall, from time to time, appoint persons to be Commissioners for the purposes of this Act.

XI. In the Presidency Towns the number of such Commissioners shall be not less than six, of whom not less than two shall be persons not in the service of Government; and in the Stations of the Straits Settlement, the number of such Commissioners shall be not less than three, of whom one shall be a person not in the service of Government. The local Government may grant to such Commissioners in the Presidency Towns and Stations in the Straits Settlement as may not be in the service of Government, such fee or remuneration as may be approved by the Governor-General of India in Council.

XII. If any person not in the service of Government, having been so appointed shall decline or neglect to act, it shall be lawful for the local Government to appoint any other person, whether in the service of Government or not, to be a Commissioner in lieu of the person so declining or neglecting.

If person not in the service of Government be appointed and refuse or neglect to act.

Duration of appointment, re-appointment, and removal of Commissioners appointed under the preceding Sections.

any time, to remove any of such Commissioners.

XIII. The Commissioners appointed under the last three preceding Sections shall hold the appointment for one year only, but it shall be in the discretion of the local Government, after the expiration of that period, to re-appoint any of them. It shall also be lawful for the local Government, at

Quorum.

XIV. Any two of the Commissioners, one of them being an Officer of Government, shall form a quorum.

XV. The senior Officer of Government in the Commission shall be President of the Commission. At every Meeting of the Commissioners at which such Officer shall not be present, the Senior Officer of Government present shall preside. If a difference of opinion shall arise, and the opinions shall be equally divided, the President of the Meeting shall have a casting vote.

Meetings of Commissioners.

XVI. For every Presidency Town and Station in the Straits Settlement, the local Government shall appoint an Officer in the service of Government on such salary as shall be approved by the Governor-General of India in Council, to be called the Special Commissioner, for the purpose of making assessments in the cases referred to him under the provisions hereinafter contained.

Appointment of Special Commissioner for Presidency Towns and Straits Settlement.

XVII. In each of the Presidency Towns and Stations of the Straits Settlement, the local Government may appoint, on such salaries as may be approved by the Governor-General of India in Council, such number of Assessors and such Ministerial and other Officers as may be deemed necessary for carrying out the provisions of this Act.

Appointment of Assessors, &c.

Except in the Presidency Towns and Straits Settlement, Collector of Land Revenue to be entrusted with execution of Act and management of Duties.

XVIII. Except in the Presidency Towns and the Stations of the Straits Settlement, the Collector of Land Revenue shall be entrusted with the execution of this Act, and the managing, levying, receiving, and accounting for the Duties imposed thereby, under the control of the ordinary Revenue Authorities to whom such Collector is subject in matters relating to the Land Revenue.

XIX. The Collector may, from time to time, whenever he shall think proper, associate with himself two or more persons, whether in the service of Government or not, to assist him in making assessments under this Act or in any proceeding held under the provisions of this Act.

Collector may associate others with himself to assist him in making assessments.

XX. The local Government may appoint in any District one or more Deputy Collectors as Assessors, on such salaries as shall be approved by the Governor-General of India in Council, for the performance of the duties that may be performed by Assessors under this Act.

Appointment of Deputy Collectors as Assessors.

XXI. The local Government may also entrust any person who may be now employed or may hereafter be employed as a Deputy Collector in the Revenue Department with the duties of an Assessor.

Appointment as Assessors of persons already employed as Deputy Collectors.

XXII. The Collector may empower any Deputy Collector, whether employed as an Assessor or not, subordinate to such Collector, to exercise all the powers conferred on such Collector by this Act in respect of assessments in cases of profits or income not exceeding one thousand Rupees a year, subject to appeal to such Collector in the event of surcharge by such Deputy Collector.

Powers of Deputy Collectors.

XXIII. The Collector may, with the sanction of the local Government, delegate to any Covenanted Officer or to any Deputy Collector whether employed as an Assessor or not, subordinate to such Collector, any of the powers or duties, with which he is entrusted under this Act; but in exercising such powers and duties, such

Delegation of powers and duties to Deputy Collectors.

Covenanted Officer or Deputy Collector shall be subject to the direction and control of such Collector.

XXIV. It shall be lawful for the local Government to authorize the Collector to appoint, on such salaries as shall be approved by the Governor-General of India in Council, such Assessors and Ministerial and other Officers as may be necessary for carrying out the provisions of this Act, subject to the same control and Regulations as in the other Departments of Revenue.

Appointment of Ministerial Officers by Collectors.
Collector and Commissioners may exercise functions of Assessors.

XXV. The Collector and Commissioners respectively may at his or their discretion exercise any of the functions that may be performed by Assessors.

PART III.

Ex-Officio and Special Assessors for Government Securities and in Public Departments.

XXVI. The Accountant General and the Sub-Treasurer of the Presidencies of Bengal, Madras, and Bombay respectively, and every Authority in charge of a Public Treasury and authorized to pay the interest on any security of the Government of India, or any annuity payable out of the public revenue of India, shall be respectively Ex-Officio Assessors for executing this Act for the purpose of assessing and discharging the duties hereby imposed in respect of interest on securities of the Government of India, and of all annuities payable out of the revenues of India to any person whatever, at the places at which the said Officers respectively hold office; and in respect of all other yearly sums (other than the salaries or pensions mentioned in the five next succeeding Sections of this Act,) payable by the said Government, or out of the public revenue at the Government Treasuries at the said places respectively, and also in respect of all other profits chargeable with any Duty under this Act, and arising within any office or department under the management or control of, or the accounts of which are rendered to, or pass through the office of the said several Officers respectively.

XXVII. The several Officers entrusted with the duty of auditing the Civil salaries and allowances payable out of the public revenue, shall be respectively Ex-Officio Assessors for executing this Act for the purpose of assessing all such salaries and allowances payable to any person in the civil employment of the Government, or serving in any Civil Department, or for the payment of which the audit of any Civil Auditor is required and payable from the public revenue by or upon the audit of such Officers respectively.

XXVIII. The several Officers charged with the duty of auditing any pay, salaries, or allowances payable to any Officer or person in Her Majesty's Army, or in Her Majesty's Indian Military Forces, or in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of any Military Auditor is required and payable out of any public revenue, shall be respectively Ex-Officio Assessors for executing this Act, for the purpose of assessing all pay, salaries, and allowances payable to any person in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of a Military Auditor General is required, and payable from the public revenue upon the audit of such Officers respectively.

XXIX. The several Officers entrusted with the duty of auditing any pay, salaries, and allowances to any Officer or person in Her Majesty's Navy, or Indian Naval Forces, or in the Marine Service of, or in any Marine Department and employment under the Government, shall be Ex-Officio Assessors for executing this Act, in respect of all pay, salaries, and allowances payable to any person in Her Majesty's Navy or Indian Naval Forces, or in the Marine Service of the Government, or serving in any such Marine Department and employment.

XXX. The several Collectors, Paymasters, and Officers charged with the audit and payment, or payment without audit, of pensions payable by the Government, shall be Ex-Officio Assessors for executing this Act in respect of all such pensions; and if the local

Ex-Officio and Special Assessors for Pensions.