

Government shall think fit to appoint any other persons to act in that behalf, the persons so appointed shall be Special Assessors for executing this Act in respect of any of the pensions payable, or audited by such Paymasters and Officers respectively.

XXXI. Whenever it shall appear to the local Government necessary to appoint any Special Assessor for the purpose of executing any matter in relation to any of the Duties mentioned in Schedule 3 or Schedule 4 of this Act, in respect of which no provision has been herein made for the appointment of Assessors for the purpose of executing any matter in relation to the Duties mentioned in either of the said Schedules at any place not herein mentioned, it shall be lawful for the said local Government to appoint a Special Assessor for the special purpose of executing this Act in respect of such matter, and at such place.

XXXII. The Assessors appointed under the last six preceding Sections of this Act shall have authority to exercise and apply all the powers of this Act as fully and effectually as the Collector or Commissioners are authorized to exercise and apply the same, so far as the same relate to the said Duties, to be assessed by the said Assessors, and shall make their assessment of the said Duties subject to the Rules contained in this Act in respect of such Duties respectively, according to the several Schedules under which such Duties are chargeable.

XXXIII. Every Commissioner, Collector, or other Officer employed in making any assessment under this Act, shall, before acting in execution of this Act, take an oath of secrecy in a form to be prescribed as hereinafter mentioned by the Governor-General of India in Council.

XXXIV. In the Presidency Towns and the Stations of the Straits Settlement, any one of the Commissioners, and in other places the Collector, is hereby authorized to administer such oath. The oath may be administered to the Collector by any other Officer of Government above the rank of a Deputy Collector.

PART IV.

Mode of Assessment.

XXXV. A record shall be kept of all the proceedings held by the Collector and Commissioners under this Act.

XXXVI. The Collector and Commissioners shall assign to each Assessor such portion of the District in which such Assessor shall be employed, as may appear proper, and shall fix the place or places at which the Assessor shall ordinarily hold his office.

XXXVII. The Collector and Commissioners shall issue a general notice, requiring every person, liable to the Duties imposed by this Act, to fill in a return of his profits or income, in the form to be prescribed by the Governor-General of India in Council, as hereinafter provided, and to transmit such return to the Assessor by a date to be specified in the notice. It shall be explained in the notice that persons requiring forms of returns can procure them at the Office of any of the Assessors. Copies of such notice shall be affixed at the Office of the Commissioners in the Presidency Towns and Straits Settlement at the Collector's Office, at every Revenue or Police Office, and at such other conspicuous places through the Town, Stations of the Settlement, and Districts, as the Collector or Commissioners, respectively, shall appoint.

XXXVIII. The Assessor shall, without delay after this Act shall come into operation, and afterwards, from year to year serve a notice, in the form to be prescribed by the Governor-General of India in Council as hereinafter provided, on every person within his jurisdiction, whom he may consider to be liable to the Duties imposed by this Act. Such notice shall require the person to return his profits and income, and shall specify the date by which the return is to be made and the place of the Assessor's Office at which the return is to be made; and shall be signed by the Assessor. The form of the return shall be prescribed as aforesaid and accompany the notice. If the person be not

found, the notice shall be left at his usual place of residence or business, or shall be affixed thereto, and thereupon such notice shall be held to have been served.

XXXIX. Every person who is liable to the Duties chargeable by this Act, shall transmit to or deliver at the Assessor's Office the return duly filled in and signed by him. A declaration in the form to be prescribed as hereinafter provided, shall be added at the foot of the return, that the profits or income stated therein are truly estimated on all the sources contained in the several Schedules of this Act, after setting against, or deducting from such profit or income, such sums as are allowed by this Act, and no other sum. The return may be sealed up, and the seal shall be broken only by the Assessor.

XL. Every person who is in the receipt of any money or value, or the profits arising from any of the sources mentioned in this Act, belonging to any other person, in whatever character the same shall be received, for which such other person is chargeable under this Act, or would be so chargeable if he were resident in India, shall, within the period mentioned in such notice as aforesaid, prepare and deliver, in the form to be prescribed as aforesaid, a list containing a true and correct statement of all such money, value, or profits, and the name and place of abode of the person to whom the same shall belong, together with a declaration in the form to be prescribed as aforesaid whether such person is of full age, or a married woman, subject to the provisions of the English Law regarding coverture, living with her husband, or a married woman, subject as aforesaid, whose husband is not accountable for the payment of the Duty hereby chargeable, or whether such person is or is not a resident in India, or an infant, or lunatic.

Lists to be delivered by persons so acting conjointly with others.

XLI. Every person acting in such character jointly with any other person, shall, in the manner aforesaid, deliver a list of the name and place of abode of every person so joined with him at the time of delivering such list.

XLII. Every person, when required so to do by a notice to be prescribed as aforesaid, shall, within the period to be mentioned in such notice, prepare and deliver to the Assessor of the District, wherein such person shall reside, a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of any other persons, not being menial servants receiving less wages than two hundred Rupees per annum, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere, at which he is liable, under this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence. Such lists shall be signed by the respective persons delivering the same, and shall be made out in the form to be prescribed as aforesaid. No person being required to deliver a list of lodgers, inmates, or other persons aforesaid, shall be liable to the penalties hereinafter mentioned or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear that such person is entitled to be exempted from the payment of all and every the Duties hereby imposed.

XLIII. If in any Presidency Town or any Station of the Straits Settlement any person shall desire that his return be rendered to, and his assessment fixed by, the Special Commissioner, he may, together with the return, transmit, under cover to the Assessor, an application to that effect, sealed and addressed to the Special Commissioner. Such application shall, on receipt thereof, be transmitted to the Special Commissioner.

Returns by persons desirous of being assessed by Special Commissioner.

XLIV. If in any other place, any person, whose annual profits or income shall exceed two thousand Rupees, shall desire that his return be rendered to, and his assessment fixed by, the Collector, he may transmit such return sealed and addressed to the Collector.

Returns by persons desirous of being assessed by Collector.

Form of Returns under the two preceding Sections.

XLV. The returns made under the last two preceding Sections shall be in the form which shall be prescribed for returns as aforesaid. The declaration required by Section XXXIX shall be added thereto.

XLVI. The Assessor on receiving the returns shall compute the Duties to the best of his judgment according to the Rules herein contained for each Schedule respectively; but he shall not summon or question the parties making the returns. The Assessor shall make an abstract in the form to be prescribed as aforesaid, specifying the name of each person, the amount of profits or income returned by such person, and the amount of Duty chargeable on such return under this Act.

Procedure on Assessor receiving returns.

Preparation of an abstract.

able on such return under this Act.

Understated returns to be noticed in the Abstract.

chargeable thereon.

XLVII. If the Assessor consider any return to be understated, he shall state, in the Abstract prescribed in the last Section, the sum on which he shall consider the person making such return ought to be assessed and the amount of Duty chargeable thereon.

XLVIII. The Assessor shall make a list of the persons, if any, who have omitted to furnish returns, and shall compute, to the best of his ability the amount at which such persons should be assessed, and shall enter the Duties chargeable thereon.

List of persons omitting to furnish returns.

List of persons applying to be assessed by Special Commissioner or Collector.

XLIX. The Assessor shall also make out a list of the persons, if any, who have sent applications to be assessed by the Special Commissioner or Collector.

L. The Assessor shall have full access to any Collectorate or Revenue Records which he may require to inspect, in order to enable him to compute the Duties on landed property of all kinds, according to the directions hereinafter contained.

Assessor to have access to Collectorate or Revenue Records.

LI. The Assessor shall deliver or transmit the said abstract and lists, signed by himself, together with the returns received by him, to the Collector or Commissioners. If the Assessor be empowered to make assessments under Section XXII of this Act, he shall also deliver or transmit to the Collector an abstract of the assessments so made by him.

Abstract and List to be sent by Assessor to Collector or Commissioners.

also deliver or transmit

LII. The Collector or Commissioners shall consider the said lists and returns, and shall assess each person with the Duties properly chargeable; but they shall not summon or question the persons chargeable at this stage of the proceedings.

Collector or Commissioners definitely to assess each party.

LIII. If the Collector or Commissioners be satisfied with the return made by any person chargeable under this Act, they shall assess him in the amount with which he is chargeable according to the return. Such assessment shall be final, subject only to such surcharge in case of fraud as provided in this Act.

Assessments made by Collector or Commissioners according to returns furnished.

LIV. Whenever the Collector or Commissioners shall be dissatisfied with any return, and shall consider that any person should be charged with Duty in excess of the sum chargeable on the amount of the profits or income returned by him, the Collector or Commissioners shall surcharge such person accordingly in such sum as they shall think fit.

Surcharges.

LV. Whenever any person shall have been surcharged or shall have been charged on an assessment made under Section XLVIII by the Collector or Commissioners, a notice shall be given to such person, in a form to be prescribed as aforesaid, stating the amount of such surcharge or charge, and intimating that, if he desire to urge any objection thereto, he may appear, on a date specified, before the Collector or Commissioners, and make such representation, and tender such proof in support thereof as he may wish. But no person who shall have been charged on an assessment made under Section XLVIII, shall be heard against such charge, if he shall have been served with a notice in the manner prescribed by this Act, unless he can satisfy the Collector or Commissioners that his failure to make the return within the period allowed in such notice was unavoidable.

Notice of surcharge.

LVI. *Clause 1.*—If, on the day appointed, the person shall appear, he shall be heard before the Collector or Commissioners sitting with closed doors, and the Assessor shall also, if required, attend. The Collector or Commissioners shall hear the statement of the person and may inspect any books or papers which he shall voluntarily tender, or question any witness whom he shall produce, but they shall not require the person chargeable to produce any books or proofs besides those which he may choose to

Procedure on appearance of party.

tender. An oath or affirmation may be administered to any witness produced by the person, but the person himself shall not be sworn unless he shall desire it. After such hearing the Collector or Commissioners shall modify, abate, or confirm the surcharge or charge upon such person, or shall postpone the case for further hearing. After finally hearing the case, he or they shall decide the amount in which the person ought to be charged or surcharged, and shall assess him in such amount. Such decision and assessment shall be final, subject only to such surcharge in case of fraud and to such revision as are provided by this Act.

Clause 2.—For the purpose of correcting any mistake in law, or for deciding any point specially referred by the Collector, such assessment, if made by the Collector, may be revised, on the application of the person assessed, by the authorities to whom the Collector in matters relating to the land Revenue is subordinate, if they think fit so to do, under such rules as those authorities shall from time to time prescribe.

Clause 3.—Before any revision shall be made, the applicant shall deposit with the revising authorities such amount as they may require to be deposited for the purpose of covering costs as hereinafter mentioned.

Clause 4.—Pending the revision, the applicant shall be liable to pay the duty which he has been charged, as if no such application had been made, subject to a refund of such amount as the revising authorities shall direct.

Clause 5.—If the revising authorities consider the application for the revision to have been frivolous or vexatious, they may order the applicant to pay such amount of costs as they may think reasonable, and such amount shall be retained out of the amount deposited on account of costs.

LVII. When the assessments for any place shall have been made, a general abstract shall be prepared in the form to be prescribed as aforesaid, to which the signature of the Collector or Commissioners shall be attached, and, in accordance with such abstract, the Collector or other Officer in that behalf appointed shall proceed to levy the Duties in the manner hereinafter prescribed.

LVIII. When any person shall have applied to be assessed by the Collector or Special Commissioner under Sections XLIII and XLIV, the Collector or Special Commissioner shall consider such application, together with the return and particulars accompanying it. If the Collector or Special Commissioner shall be satisfied with the return, he shall assess such person according thereto.

LIX. If the Collector or Special Commissioner shall not be satisfied with the said return, he shall surcharge the person in such sum as he shall think fit. In case of such surcharge the Collector or Special Commissioner shall cause such notice to be given to the person in the manner prescribed in Section LV, and shall proceed to make his assessment and surcharge in the manner hereinbefore prescribed.

LX. Such assessment made by the Collector or Special Commissioner shall be final, subject only in case of fraud to such surcharge as provided in this Act.

LXI. In the Presidency Towns and the Stations of the Straits Settlement, the Special Commissioner shall thereupon seal up the papers and transmit them to the Commissioners.

LXII. The returns and other records relating to the execution of this Act, shall be kept under seal in the Office of the Collector, or in the Presidency Towns and Stations of the Straits Settlement, in the Office of the Commissioners. The disposal of such records shall be at the discretion of the Revenue Authorities.

LXIII. In no case shall any paper whatsoever, relating to the assessment of the Duties under this Act, be inspected by any one, save such of the Officers appointed under this Act as are herein expressly authorized to inspect the same.

LXIV. Any person who may have occasion to appear before the Collector or Commissioners or Special Commissioner under the provisions of this Act, shall attend in person, unless his personal attendance be dispensed with, on sufficient reason to be shown, in which case a servant, agent, or relation may be heard on his behalf. Provided that no Counsel, Advocate, Pleader, Attorney, or person practising the law shall be allowed to appear or plead on behalf of any other person.

LXV. The persons acting in the execution of this Act, shall be charged and assessed to all the Duties imposed by this Act, if liable thereto, and shall deliver all such returns and declarations, and shall do all such acts and things as shall be required to be delivered or done by this Act, in order to the assessing of the said Duties in like manner as any other persons.

LXVI. Any person aforesaid, whose return shall be under consideration, or who shall be concerned or interested therein, either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon a hearing for the purpose of being examined *visà voce* by the Collector or Commissioners having his assessment or Schedule under consideration, but shall withdraw during the consideration and determination thereof.

PART V.

Compositions.

LXVII. Any person desirous of compounding for the Duties mentioned in Schedule 2 of this Act, in the first, second, or third years of this Act, shall, at any time after he shall have delivered the return of his profits or income under the said Schedules, as required by this Act, and before he shall have been assessed for such years, deliver to the Assessor of the District a notice signed by himself for his desire to compound for the Duties in the manner allowed by this Act; and shall state therein whether he desires to compound for three, four, or five years.

LXVIII. When such assessment shall have been made by the Collector or Commissioners, or a Special Commissioner, it shall be lawful for such Collector or Commissioners to contract and agree with such person for a composition for the said Duties on the terms hereinafter mentioned, for a period of not less than three years, and not more than five years limited for the continuance of this Act, provided such person shall enter into and sign a contract of composition within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined.

LXIX. The terms of such composition shall be the payment in each year of the said period of the amount of the said assessment so made as aforesaid, together with an addition thereto at the rate of one Rupee for every twenty Rupees of the sum assessed as aforesaid, which addition shall be made by the Collector or Commissioners to the said assessment so made for the first year of the said term.

LXX. In each subsequent year thereof the assessment of the said Duties under Schedule 2, upon the person who shall have entered into such contract of composition, shall be made by the Collector or Commissioners in a sum equal to the aggregate amount of the said first year's assessment with the said additional rate thereon, and it shall not be necessary for such person to deliver any further return of profits or income described in the said Schedule 2 during the said period of composition.

LXXI. If the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate, shall be collected and recovered in like manner as any other assessment under this Act.

LXXII. The contract of composition shall be made in the form to be prescribed as aforesaid. Every such contract of composition shall be made in two parts, which shall be severally signed by the Collector or one of the Commissioners, and by the person compounding. One of such parts shall be delivered to the person compounding, and the other part shall remain with the Collector or Commissioners.

LXXIII. Every such contract shall be an authority for the Collector or Commissioners to make an assessment on the person compounding for each year of the said period of composition in accordance with the terms thereof, and to cause the sum thereby assessed to be collected and paid over in such manner and by such means as are herein authorized in relation to any other assessment made under this Act.

LXXIV. If any person who shall have compounded as aforesaid shall die or become bankrupt or insolvent before the expiration of the period of composition, his contract of composition shall cease and determine on the 30th of April next after his death, bankruptcy, or insolvency, save and except as to any instalment of Duty which, before the said day, shall have become payable and shall then remain unpaid.

LXXV. If any person who shall propose to compound for the Duties chargeable under Schedule-2 of this Act shall wilfully make or deliver any false return or declaration of profits or income described in such Schedule, or shall wilfully conceal or omit to state any of such his profits or income, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such declaration or return; or if any person shall, by any fraudulent means, procure an assessment to be made upon him for a less amount of the said Duties than he shall be chargeable with, in order to compound thereon: or if any person shall, by any fraudulent means whatever, cause or procure a contract of composition to be made or entered into with him for a less amount of Duties than he ought to be charged with, the contract of composition, if any, which shall have been made with such person, shall be void and of no effect, and such party shall be charged and assessed as if no such contract had been made, and any sum of money which may have been paid in pursuance of such contract shall be forfeited.

Officers not exercising full powers of a Collector incapable of making contracts.

LXXVII. No Officer not exercising the full powers of a Collector shall have authority to make any contract of composition under this part of the Act.

PART VI.

Provisions as to Trustees and Special Classes of Persons chargeable.

LXXVII. The trustee, guardian, curator, or committee of any person, being an infant, or married woman subject to the law of England as aforesaid, or a lunatic, and having the direction, control, or management of the property or concerns of such infant, married woman, or lunatic, whether such infant, married woman, or lunatic shall reside in India or not, shall, if such infant, married woman, or lunatic be chargeable under this Act, be charged to the said Duties in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic if he were capable of acting for himself.

LXXVIII. Any person not resident in India, whether a subject of Her Majesty or not, being in the receipt, through any agent, factor, or receiver, of any profits or income chargeable under this Act, shall be chargeable in the name of such agent, factor, or receiver having the receipt in India of such profits or income belonging to such person, in the like manner and to the like amount as would be charged to such person if resident in India, and in the actual receipt thereof.

Trustees, Guardians, Agents, &c., required to do all acts required to be done by their principals.

LXXIX. Every such trustee, guardian, curator, or committee, and every such agent, factor, or receiver, shall be answerable for the doing of all such acts and things as are required to be done by the person chargeable.

LXXX. No trustee, who shall have authorized the receipt of the profits or income

Trustees or Agents of certain persons (being resident in India) only required to deliver a list of names and residence of principals.

arising from trust property by the person entitled thereto, or by the agent of such person, provided such person shall actually receive the same under such authority, and no agent, or factor, or receiver of any person, being of full age, and resident in India, and being under no disability, who shall return a list in the manner herein required, of the name and residence of such person, and of the amount of the income liable to be assessed, shall be required to do any other act for the purpose of assessing such person, unless the Collector or Commissioners, acting in the execution of this Act in respect of the assessment to be made on such person, shall require the evidence of such trustee, agent, or receiver. The Collector or Commissioners shall have power to summon such person to attend before them when his evidence is required.

LXXXI. Every person who shall act in any character as aforesaid for any other

Trustees or Agents of incapacitated persons may be required to furnish statements of income and profits.

person, who by reason of any such incapacity as aforesaid, or by reason of his not being resident in India, cannot be personally charged by virtue of this Act, shall also, when required, deliver in the manner herein directed and in the same District in which the person delivering such list ought to be charged on his own account, a true and correct statement, in writing, signed by him, of the amount of the profits and income to be charged on him on account of such other person, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the truth of such statement, as required in Section XXXIX of this Act.

LXXXII. Where two or more such persons shall be liable to be charged for the

Mode of Assessment if two or more such persons are liable to be charged for the same person.

same person, one return only shall be required, and such return shall be made by such persons jointly, or by one or more of them on behalf of himself or themselves; and it shall be lawful for them to give notice, in writing, to the Collector or Commissioners acting for the place where they shall be called upon for such statement, in what place they are respectively chargeable by this Act on their own account, and in which of the said places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before-mentioned, and they shall be assessed accordingly by one assessment in such place, provided any one of such persons shall be liable to be charged on his own account in the same place.

LXXXIII. If more than one assessment shall be made on such persons, or any of

Relief from double assessments.

them, on the same account, relief shall be granted for such double assessment by like applications to the Collector or Commissioners, as are allowed in other cases by this Act.

LXXXIV. The receiver or manager appointed by any Court in India, whether con-

Receiver or Manager of trust property chargeable.

stituted by Royal Charter or not, or having the direction and control of any property in respect whereof a Duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, shall be chargeable to the said Duty in like manner and to the like extent as the persons entitled thereto would be chargeable, if in actual possession of the said property, and if the title thereto were certain and not subject to any contingency whatever.

LXXXV. The several Courts of Wards in the Presidencies of Bengal, Madras,

Court of Wards is to be charged for property in its control.

and Bombay, and in any other parts of India wherein such Courts are established, shall, in respect of all property, profits, and income under the direction and control of such Courts, and chargeable with any Duty under this Act, whether the proprietors on whose behalf the said Courts shall have such direction or control, be or continue disqualified or not, so long as the said Courts shall have such direction or control, shall be chargeable to the said Duty in the like manner and to the like extent as the proprietors of such property, profits, and income, if not disqualified, and if in actual possession thereof, would be chargeable.

LXXXVI. The Administrators General of Bengal, Madras, and Bombay shall be

Administrators General are to be charged for all property in their possession and control.

chargeable under this Act in respect of all property, profits, and income in their possession or under their control by virtue of any letter of administration or *ad colligenda*, or by virtue of any probate granted to them respectively as executor of any will, or of any appointment as curator, or as official trustee.

LXXXVII. Every such receiver or manager, every such Court of Wards, and every such Administrator General, shall be answerable for doing all such matters and things, and for delivering all such returns and declarations, as are required to be done by virtue of this Act, in order to the charging of the Duties imposed by this Act in respect of the several properties, profits, and income under their care respectively, and in order to the payment of the same.

LXXXVIII. All Bodies politic or corporate or collegiate, and all Companies or Societies of persons, whether corporate or not corporate, and the property thereof, shall be chargeable with the same Duties, and shall be subject in all respects to the provisions of this Act, in the same manner as any person and his property are subject thereto.

LXXXIX. When any such Body, Company, or Society shall be registered under any Act of the Governor-General of India in Council for the time being in force, the registered Officers of such Body, Company, or Society, and where it shall not be so registered, the Secretary or Principal Agent or Manager in India, shall be answerable for doing all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing such Body, Company, or Society, or the officers or servants thereof, as hereinafter provided, to the Duties imposed by this Act and paying the same.

XC. The Treasurer, Secretary, or Principal Agent or Manager in India of any such Body, Company, or Society, whether the same be registered as aforesaid or not, shall be also answerable for the payment of the said Duties, payable by such Body, Company, or Society.

XCI. The Treasurer, Secretary, or Principal Agent or Manager in India of any such Body, Company, or Society, shall also, within the period required by this Act, prepare and deliver, in the form to be prescribed as aforesaid, a true and correct return of the profits and income to be charged on such Body, Company, or Society computed according to the directions of this Act, together with such declaration of the truth of the said return as aforesaid, as required by Section XXXIX of this Act.

XCII. Such return shall be made on the amount of the annual profits and income of such Body, Company, or Society, before any dividend shall have been made thereof to any other persons, Bodies, or Companies having any share, right, or title in or to such profits or income, and all such other persons, Bodies, Companies, or Societies shall allow, out of such dividends, a proportionate deduction in respect of the Duty so charged.

XCIII. When any trustee, guardian, curator, or committee, agent, factor, or receiver of or for any person, shall be assessed under this Act in respect of such person; or when any receiver appointed by any Court, or when any Court of Wards, or any Administrator General, shall be assessed under this Act in respect of the property, profits, or income received by them; or when any Secretary, Agent, Manager, or other officer of any Body, Company, or Society shall be so assessed in respect of such Body, Company, or Society as aforesaid, it shall be lawful for every such person, who shall be so assessed, out of the money which shall come to his hands as such trustee, guardian, curator, committee, agent, factor, or receiver as aforesaid, or as such receiver, Court of Wards, or such Secretary, Manager, Agent, or Administrator General, or such other officer as aforesaid, to retain so much thereof from time to time as shall be sufficient to pay such assessment; and each of the said persons enumerated in this Section is hereby fully indemnified against every person, Body, Company, or Society whatsoever, for all payments which he shall make under this Act.

XCIV. Any married woman subject to the law of England in regard to her coverture, acting as a sole trader in her own name, or having or being entitled to any profits or income to her sole or separate use, shall be chargeable to the Duties under this Act, in like manner, except as hereinafter mentioned, as if she were sole and unmarried.

Profits of married woman (subject to English law) living with her husband, how chargeable.

XCV. The profits or income of any married woman subject to the law of England as aforesaid, living with her husband, shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name or in the name of her trustee.

XCVI. Any married

Profits of married woman (subject to the English law) living in India separate from her husband, how chargeable.

agent of the husband if she receive the same from or through him, or from his property, or on his credit.

PART VII.

Rules under Schedule 1.

Assessment of Duties imposed under Schedule 1.

XCVII. The Duties hereby imposed and contained in Schedule 1 shall be assessed and charged under the following Rules, that is to say:—

SCHEDULE 1.

Profits of lands paying revenue direct to Government under settlements subject to revision, to be estimated at one-third the Government Revenue.

Rule 1. The annual profits of the proprietors or holders of lands paying revenue direct to Government not under any permanent settlement, but under any settlement liable to revision or alteration, shall be estimated at one-third of the annual amount of revenue payable to the Government. The owners or holders of such lands shall be chargeable with the amount of the annual profits so estimated.

Assessment upon such lands may be reduced on proof that the profits realised are less than one-third the Government Revenue.

with which such owner or holder is chargeable.

Rule 2. If any owner or holder of lands included in Rule 1 shall prove to the satisfaction of the Collector or Commissioners that the actual annual profits received by him from the said lands are less in value than one-third the annual amount of revenue payable in respect of the said lands, the Collector or Commissioners shall reduce accordingly the annual amount of Duty

Upon application to reduce, holder, if he fails, liable to be charged with excess of profits above one-third of the Government Revenue.

Rule 3. If any such owner or holder shall object, either before the Collector or the Commissioners, to be charged with the annual value at the rate of one-third the annual amount of revenue payable on the said lands, he shall be bound to make all the returns and declarations, and be subject to the same rules as the owners or holders of lands mentioned in the following rules; and if it shall appear to the Collector or to the Commissioners that the annual profits arising from the said lands are more in value than one-third of the said annual amount of the said Government revenue, the Collector or the Commissioners shall charge such owner or holder with such increased annual value of the profits, and he shall be charged double Duty in respect thereof.

All persons in receipt of rents and profits of lands and houses not included in Rule 1 to make returns, and to be chargeable with actual profits.

Rule 4. All persons in the actual receipt, whether as owners or not, of any rents or profits arising out of any lands or houses not included in the said first general rule, whether paying revenue to the Government or not, shall return and deliver, as aforesaid, a statement of all the several estates, tenures, sub-tenures, lands, and houses held by them, and of the nature of such estates, tenures, and sub-tenures, and of the amount of the rents and profits whereof they shall be in receipt as aforesaid, under any title whatever, and in whatever District situated, and of the rents and profits, of whatsoever nature or kind, received and receivable by them on account of every such separate estate, tenure, sub-tenure, lands, and houses as the rent or profits payable for the preceding year, that is to say, the revenue year immediately preceding the year of assessment, and shall be chargeable upon the annual amount of such rents and profits. Every return required by this Section shall be accompanied by a rent-roll containing the name of every person to whom such lands or houses or any part thereof are underlet by the person making such return, and the amount of rent payable in every

such case, and every such return and rent-roll shall be filed in the Collector's office, and shall be conclusive evidence against the person making such return in any suit for the recovery of rent as to the amount payable by any tenant included in such rent-roll for the period to which such return applies, and shall also be conclusive evidence against him in all other actions or suits, unless it shall be proved to the satisfaction of the Court or Officer before whom such return and rent-roll is offered in evidence, that any statement contained therein is erroneous, and that the error arose from accident and not from any fraudulent intention, in which case the said Court or Officer shall not be bound to treat the same as conclusive.

Rule 5. Every such person as aforesaid, who shall not receive for his own sole use and benefit the whole rents and profits of any such estate, tenure, sub-tenure, lands, or houses as aforesaid, shall state in his said return, to the best of his knowledge and belief, the name of every other person having a share therein, the extent of the respective shares of such persons, and the amount of rents and profits received by them for their own use and benefit. Any two or more persons, being sharers in any estate, tenure, sub-tenure, lands, or houses, may render a joint return to the above effect, in which they shall specify their respective shares.

Rule 6. Clause 1. In returning such rents and profits the gross amount received and receivable during the preceding year shall be fully stated, but if the person receiving or entitled to receive the same be himself liable to pay, in respect of any land or house, any land revenue to Government or any rent to any superior landlord, he shall state in his return the amount of such revenue and rent, and the name of the person to whom the rent is payable, and shall be charged with the said Duties on his rent and profits, whether received or not, after deducting the amount of such land revenue or of the rent so payable by him to such superior landlord.

Clause 2. Or at the option of the Collector or Commissioners he may be charged with the Duties on the rent and profits without making any such deduction on account of land revenue or rent.

Clause 3. Whenever any person shall pay the said Duties on the rent or profits of any land or house without deduction on account of any land revenue or rent payable by him in respect of such house or land, he shall have a right to deduct from any revenue or rent payable by him, as the case may be, a sum equal to the amount of the Duty computed upon such revenue or rent.

Clause 4. A deduction from revenue or rent under the provisions of this Act shall be deemed a payment to Government by the person from whom the deduction is made of the amount so deducted.

Rule 7. All other persons occupying lands or houses, other than ryots and occupiers as provided in Sections CXXX and CXXXI of this Act, and not being the owners thereof, shall return and deliver, in manner aforesaid, the actual amount of profits realised by them from the said lands or houses during the preceding year, and shall be assessed thereon.

Rule 8. Owners of lands or of houses occupying the same, except ryots and occupiers as last aforesaid, shall be chargeable in respect of the annual value thereof at the rack-rent at which such lands or houses are worth to be let for the year.

Rule 9. The said Duties shall also be assessed upon the amount received within the year preceding by or on account of any person as a fine or bonus in consideration of any lease of, or agreement to let any land or house.

Rule 10. When any mortgagee or creditor having a lien on any land or house shall be in possession of the land or house mortgaged, such mortgagee or creditor, whether in the actual occupation, or in the receipt of the rents and profits of such land or house, shall be chargeable as the owner of the same, according to the Rules herein contained; and

upon any settlement of accounts between such mortgagee or creditor, and the mortgagor or debtor, the Duty chargeable under this Act, in respect of the amount of the interest payable upon the mortgage or debt, shall be taken and allowed as so much money received by such mortgagee or creditor on account of such interest.

Rule 11. If the person who is the owner of any land or house at the time the assessment is made, shall die before payment of the Duty chargeable under this Act, the heirs, executors, administrators, or assigns, or other person who, on the death of such person, shall become entitled to the rent or profit of such land or house, shall be liable to the payment of all arrears of the said Duty due at the time of the death of such person, and to all subsequent instalments for the same year, without any new assessment.

Rule 12. When any house shall be divided into distinct portions, and such portions shall be occupied by distinct owners or their respective tenants, such owners shall be liable for their respective proportions of the Duties chargeable under this Act.

Rule 13. No deduction from the assessment of any land or house shall be allowed in any case, unless the same shall be authorized by this Act, nor unless an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the Assessor within the time and pursuant to the notice given by such Assessor. Provided it shall be lawful for any local Government to authorize a deduction to be made in respect of any extraordinary or unusual charge to which the property is subjected.

Rule 14. If any such deduction shall be made contrary to this Act, or without such account in writing as aforesaid, the person making the same shall be surcharged with the amount of such deduction.

Rule 15. When the rent of any land shall depend wholly or in part on the price of any kind of grain, or on the actual produce of the land, the computation for the purpose of charging the Duties in Schedule 1 of this Act, in respect either of the price or quantity of such produce, shall be made, and the amount to be assessed shall be ascertained, according to the rules and in the manner by which such rent has been usually ascertained in the same District between landlord and tenant, and the Collector or Commissioners shall in such cases determine according to what rules and in what manner it has been usual, in the said District, to ascertain the amount of such rent between landlord and tenant.

Rule 16. The Duty shall be assessed on all lands and houses, whether occupied at the time of assessment or not.

Rule 17. The said Duty shall not be levied on any house which shall be unoccupied for such year or portion of the year as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Collector or Commissioners, on due proof of the time during which such house remained unoccupied.

Rule 18. If any dispute shall arise touching the annual value of any land or house, and the Collector or Commissioners shall deem it necessary, or the person chargeable shall desire, that a valuation thereof shall be made by any competent person, it shall be lawful for the Collector or Commissioners, to direct that a valuation be made by any such person to be named by the Collector or Commissioners, the costs and charges whereof shall abide the final determination of the Collector or Commissioners, and to require the just valuation to be verified on the oath or solemn affirmation of the person making the same. If the person chargeable, after having desired such valuation, or any person instigated by him, shall obstruct or resist the making of such valuation, the Collector or Commissioners shall make an assessment according to the best of their judgment without such valuation.

Rule 19. It shall be competent to the Collector or Commissioners, in every case where the valuation so made shall exceed the value put upon the said land or house by the person chargeable, to direct that the costs and charges attending the same shall be paid by him;

but if they shall be of opinion that such costs and charges have not been incurred through any fault of such person, they shall direct the same to be paid by the Collector of the District, who, on the certificate of the Collector or Commissioners present at the time of the determination, shall pay the same.

Rule 20. Whenever, by any flood, drought, or tempest, loss shall be sustained on the growing crops, or on the stock on lands let to tenants, or the lands, or any part thereof, shall by such flood, drought, or tempest, be rendered incapable of cultivation for any year, and it shall be proved to the satisfaction of the Collector or Commissioners that the owner of the said land, or the person in receipt of the rents thereof, has, in consideration of such loss, abated or agreed to abate to any tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such lease, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said lands for the same year for which such rent has been abated, and to discharge therefrom the whole or the like proportion of Duty as the said owner shall be proved to have abated from the rent reserved and made payable to him on such lease.

Rule 21. It shall also be lawful for the Collector or Commissioners, in every such case, to abate in the assessment made in respect of the occupation of the said land for the same year, and to discharge therefrom the like proportion of Duty as shall have been abated or discharged from the assessment made in respect of the property on the said land for the cause aforesaid.

Rule 22. Whenever from any of the causes aforesaid, the like loss shall be sustained on any land in the occupation of the owner, and the same shall be proved to the satisfaction of the Collector or Commissioners, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said land, and to discharge the whole or any part of the said Duty, in proportion to the loss so sustained, and to the amount which the Collector or Commissioners shall be of opinion would or ought to have been abated as aforesaid, if the said land had been let to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

Rule 23. Whenever any loss of rent shall be sustained by the owner or landlord of any land occasioned by the insolvency or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such land being left unoccupied or waste, and the same shall be established to the satisfaction of the Collector or Commissioners, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said land, and to discharge the whole or any part of the said Duty in proportion to the loss so sustained.

PART VIII.

Rules under Schedule 2.

Assessment of Duties under Schedule 2. XCVIII. The Duties hereby imposed contained in the Schedule marked 2 shall be assessed and charged under the following Rules:

SCHEDULE 2.

The said Rules shall extend and apply to every description of property or profits which shall not be contained in either Schedule 1 or Schedule 3, and to every description of profession or employment of profit not contained in Schedule 4, and not specially exempted from the said Duties, and shall be charged annually on, and paid by the person receiving or entitled to the same, and his representatives.

FIRST CASE.—The Duties to be charged in respect of any Trade.

Rule 1. The Duties to be charged in respect of any trade shall be computed upon a sum not less than the full amount of the profits of such trade during the preceding year, that is to say, during one year ending on the day of the year immediately preceding the year of assessment on which the accounts of the said trade shall have been usually made up or, on the 30th day of April preceding the year of assessment, and shall be assessed and

paid without other deduction than is hereinafter allowed. Provided that any profits made in respect of any trade or adventure carried on entirely out of India, and which shall be in no way connected either with the products of India exported therefrom, or with any manufactures or products whatever purchased out of India and imported or to be imported into India, shall be exempted from any charge under this Act, unless such profits be received in India.

Rule 2. When the trade shall have been set up and commenced within the period of one year, or within the year of assessment, the computation shall be made according to an average of the profits for such period as the Collector or Commissioners shall, under the circumstances, direct.

Rule 3. The Duties under Schedule 2 shall extend to every trade, whether the same be connected with the occupation and use of land or not, including among others the following persons:—Railway Companies, Canal Companies, Steam Navigation Companies, Irrigation Companies, Docking Companies, Coal Companies, Gas Companies, Mining Companies, Tea Companies, Indigo Planters and Manufacturers, Coffee Planters, Sugar Planters, Tea Planters, Silk Manufacturers, Holders of Silk Filatures, and all Companies and persons holding or using land for the purpose of manufacturing the produce thereof and selling such produce when manufactured, or for any purpose of the nature of trade or manufacture, whether such Companies or persons are subject to the Bankrupt or Insolvent Laws as traders or not. The foregoing enumeration shall not be construed to exclude any person not expressly specified therein, who would, but for such enumeration, have been deemed to be included therein under the general words of this Rule.

Rule 4. In estimating the profits or income chargeable under Schedule 2, or for the purpose of assessing the Duties thereon, no sum shall be allowed to be set against or deducted from such profits or income on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, or concern, nor for any sum expended for the repairs of any implements, utensils, or articles employed for the purpose of such trade, manufacture, or concern, beyond the sum usually expended for such purposes, according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with, or arising out of such trade; nor on account of any capital withdrawn therefrom, nor for any sum employed or intended to be employed as capital in such trade; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, or concern; nor on account of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the Collector or Commissioners.

Rule 5. In estimating the amount of the profits or income arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment paid or payable to any person out of such profits.

SECOND CASE.—*The Duties to be charged in respect of professions or employments not contained in any other Schedule of this Act.*

Rule 6. The Duties on professions or employments shall be construed to extend to every profession and employment in any character whatever, for whatever period, and to all profits and earnings, of whatever value, subject only to such exemptions as are hereinafter mentioned.

Rule 7. The Duties to be charged shall be computed at a sum not less than the full amount of the balance of the profits and income of such profession or employment (after making such deductions as by this Act are allowed) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or income, without any deduction, subject to the like provisions as are made in the first case in the Rule No. 2, in respect of the period of computation in the case of setting up or commencing such profession or employment within the year preceding the year of assessment, or within the year of assessment.

Rule 8. The fourth and fifth Rules in the first Case shall also extend to the profits arising under the second Case, as far as they are applicable.

4th and 5th Rules of Case 1 applicable to Case 2.

Rules applying to both the preceding Cases.

Rule 9. In estimating the profits or income to be charged according to either of the first or second Cases, no sum shall be allowed to be set against or deducted from such profits or income for any disbursements or expenses whatever, not being money wholly and exclusively expended for the purposes of such trade, or of such profession or employment, nor for any disbursements or expenses of maintenance of the parties, their families, or establishments, nor for the rent or value of any dwelling-house or domestic offices, or any part of such dwelling-house or domestic offices, except such part thereof as may be used for the purposes of such trade, profession, or employment, not exceeding the proportion of the said rent or value hereinafter mentioned, nor for any sum expended in any other domestic or private purpose distinct from the purposes of such trade, or of such profession or employment.

Disbursements which are not to be allowed in computing profits under Schedule 2.

Rule 10. The computation of the Duties to be charged in respect of any trade, profession, or employment, whether carried on by any person singly or by any two or more persons jointly, or by any Corporation, Company, or Society, shall be made inclusive of the profits or income arising from any land or house occupied for the purpose of such trade or of any profession or employment.

Duties to be computed inclusive of profits arising from lands connected with trade.

Rule 11. The computation of Duties arising in respect of any trade, profession, or employment carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other Duty chargeable on the same persons or either or any of them.

Computation in the case of several persons in partnership.

Rule 12. The return of the partner who shall be first named in the deed, instrument, or other agreement of co-partnership, or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner, and who shall be resident in India, shall be sufficient authority to charge such partners jointly.

Return of partner first named in deed or of precedent acting partner resident in India, sufficient authority to charge partners jointly.

Rule 13. Every such partner who shall be so first named as aforesaid, and such precedent partner or precedent acting partner as aforesaid resident in India, is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return.

Liability of every such partner to penalty for default in making returns.

Rule 14. Where no such partner shall be resident in India, then the statement shall be prepared and delivered by their agent, manager, or factor, resident in India, jointly for such partners, and such joint assessment shall be made in the partnership, name, style, or firm, and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns.

Where no such partner is resident in India.

Rule 15. Any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, or profession, in order to a separate assessment. For the above purpose, it shall be lawful to charge the partners in such partnership separately; but if no such claim be made, and in any other case, such assessment shall be made jointly, according to the amount of the profits and gains of such partnership.

Case of separate assessment.

Rule 16. Any partner in such trade, profession, or employment, who shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of Duties payable in respect thereof, unless the Collector or Commissioners shall think proper to require

Partners returned by precedent partner may return their own names.

a further return, in which case it shall be lawful for the Collector or Commissioners to require from every such partner the like return as they are hereby entitled to require from the precedent partner.

Rule 17. If amongst any persons engaged in any trade, or in any profession or employment in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, or any profession or employment, within such respective periods as aforesaid, the Duties payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, or employment, shall be computed and ascertained according to the profits and income of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession thereto as aforesaid, unless such partners or such persons succeeding to such business as aforesaid shall prove, to the satisfaction of the Collector or Commissioners, that the profits or income of such business have fallen short, or will fall short, for some specific cause, to be alleged to them, since such change or succession took place and by reason thereof.

Rule 18. Every statement of profits or income to be charged under this Schedule shall include every source so chargeable on the person to include every source delivering the same on his own account or on account of profit, report to him of any other person.

Rule 19. Every such statement on the behalf of any other person, for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any Corporation, Company, or Society, shall include every source chargeable as last aforesaid, and shall be delivered in that District where such person, Corporation, Company, or Society would be chargeable, if acting on his or their own behalf.

THIRD CASE.—*The Duties to be charged in respect of profits of an uncertain yearly value not charged in Schedule 1.*

Rule 20. The Duties to be charged in respect of profits of uncertain yearly value Rule as to profits of not charged in Schedule 1, shall be computed at a sum not uncertain yearly value. less than the full amount of the profits arising therefrom within the preceding year, ending as in the first Case, to be paid on the actual amount of such profits, without any deduction.

Rule 21. The profits of all securities bearing interest payable out of the public revenue, (except securities herein directed to be charged under the rules of Schedule 3), and on all discounts and on all interest of money, not being annual interest, shall be charged according to the last preceding Rule in this Case.

FOURTH CASE.—*The Duties to be charged in respect of Interest or Income arising from any Property situated out of British India, whether in any other part of Her Majesty's Dominions or not.*

Rule 22. The Duties to be charged on any person residing in India, in respect of any interest or income arising from any property situated out of India, whether in any other part of Her Majesty's Dominions or not, if such interest or income is received or intended to be received in India, shall be computed on a sum not less than the full amount of the actual sums which have been received in India during the preceding year, without other deduction or abatement than is herein allowed.

FIFTH CASE.—*The Duties to be charged in respect of any annual profits or income not falling under any of the foregoing Rules, and not chargeable under any other Schedules.*

Rule 23. The nature of any profits or income not falling under any of the foregoing Rules, and the principle on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated in the return made by the party in this behalf, and the computation shall be made either on the amount of the full value of the profits or income received annually, or according to an average of such period, not

exceeding one year, as the case may require, and as shall be directed by the Collector or Commissioners, and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the said profits or income or entitled thereto.

General Rules.

Rule 24. Any person carrying on in the same Presidency Town, Station in the Straits Settlement, or District, two or more distinct professions, trades, or employments, the profits whereof are made chargeable under the Rules of Schedule 2, and in each of which he is solely interested; or any two or more persons carrying on in the same Presidency Town, Station in the Straits Settlement, or District, in partnership with each other, two or more distinct professions, trades, or employments, in each of which the same persons alone are interested, may deduct and set off against the profits acquired in one or more of the said professions, trades, or employments, the excess of the loss sustained in any other of the said professions, trades, or employments, over and above the profits thereof, in such manner as may be done under this Act where a loss may be deducted from the profits of the same trade.

When one person, or one firm consisting of the same persons, carries on two distinct trades, losses in one trade may be set off against profits in the other.

Rule 25. Such person or persons shall, in such cases, make separate statements of the profits and losses of the said several trades.

Rule 26. Any person carrying on any profession, trade, or employment, either alone or in partnership, renting a house, part of which shall be used by him for the purposes of any profession, trade, or employment hereby charged, may deduct and set off from the profits of such profession, trade, or employment such sum, not exceeding two-third parts of the rent *bonâ fide* paid for such house, with the appurtenances, as the Collector or Commissioners shall think fit to allow, and the Collector or Commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

Rule 27. Upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of India, either as a charge on any property of the person paying the same by virtue of any deed, or will, or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly or at any shorter or more distant periods, the Duties payable under this Act shall be charged upon the annual amount thereof without deduction, subject to the provisions by which the Duties in the third Case of Schedule 2 may be charged.

Rule 28. In every case in which such Duties shall be payable out of profits brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits shall be charged with the said Duties on the person liable to such annual payment.

Rule 29. The person so liable to make such annual payment, whether out of the profits charged with Duties, or out of any annual payment charged liable to deduction, or from which a deduction shall have been made, shall be authorized to deduct out of such annual payment the Duties payable thereon under this Act.

Rule 30. The person to whom such payment, liable to deduction, is to be made, shall allow such deduction at the full rate of Duties hereby directed to be charged upon the receipt of the residue of the money.

Rule 31. The person charged to the said Duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid to the person to whom such payment shall have been due and payable.

Rule 32. When any annual payment as aforesaid shall, by reason of the same being charged on any property or security not being in India or otherwise, be received or receivable without any such deduction as aforesaid, and when any such payment shall be made from profits not charged by this Act, or when any interest of money shall not be

reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid, the Duties herein mentioned according to, and subject to the several provisions by which the Duties in the third Case of Schedule 2 may be charged.

Rule 33. Whenever it shall be proved to the satisfaction of the Collector or Commissioners acting in the place where any person making the application shall reside, that any annuity, interest of money, or other annual payment shall be annually paid out of the profits *bonâ fide* accounted for and charged by virtue of this Act, at the rate and according to the Rules specified in Schedule 2, without any deduction on account thereof, it shall be lawful

for the Collector or Commissioners to grant a certificate thereof, under the hands of any one of them, in the form to be prescribed as aforesaid, which certificate shall entitle the person so assessed, upon payment of such annuity, interest, or other annual payment, to deduct so much thereof as a like rate on such annuity, interest, or other annual payments would amount unto. But no such certificate shall be required where

such payments are to be made out of the profits arising from any land or house as before-mentioned, or of any office or employment of profit, or out of any annuity, or pension, or any dividend or share in such public annuities as are herein mentioned, but such deductions in all such cases may be made without having obtained such certificate.

Rules as to Districts in which persons are chargeable.

Rule 34. Every Body Corporate, Company, or Society shall be charged to the Duties contained in this Act by the Collector or Commissioners acting for the place where the head Office in India of such Body Corporate, Company, or Society is situate.

Where Corporations, Companies, or Societies are chargeable.

Rule 35. Every person being a householder, except persons engaged in any trade, profession, or employment, shall be charged to the said Duties contained in Schedule 2, by the Collector or Commissioners acting for the place where the dwelling house of such person shall be situate.

Rule 36. Every person engaged in any trade, profession, or employment shall be charged to the said Duties contained in the said Schedule 2, by the Collector or Commissioners acting for each place where such trade shall be carried on or such profession or employment shall be exercised.

Where persons engaged in any trade, &c., are chargeable.

Rule 37. When any trade shall be carried on in India by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sale of such goods, wares, or merchandize shall be elsewhere.

Where manufacturers are to be assessed.

Rule 38. Every person not being a householder, nor engaged in any trade, profession, or employment, who shall have any place of ordinary residence, shall be charged by the Collector or Commissioners acting for the place where such person shall ordinarily reside.

Where persons, not being householders nor engaged in trade, &c., are chargeable.

Where persons not hereinbefore described are chargeable.

Every charge made as aforesaid not affected by subsequent removal.

Persons not engaged in trade, having more than one dwelling-house, where chargeable.

shall be situate.

Rule 39. Every person having two or more residences, or carrying on any trade or exercising any profession or employment in different places, or in any place different from the place of his ordinary residence, shall be served with a notice in each of such places, and shall deliver in each of such places the like returns and declarations as he is required to deliver by this Act. Such person shall in each of his returns state all the places in which he

Rule 39. Every person not hereinbefore described shall be charged by the Collector or Commissioners acting for the place where such person shall reside at the beginning of each year.

Rule 40. Every such charge shall be valid and effectual, notwithstanding the subsequent removal of the person so charged from such place.

Rule 41. Every person not being engaged in any trade, profession, or employment, having two or more houses at which he shall be ordinarily resident, shall be charged by the Collector or Commissioners acting for each place where such houses

carries on any trade, or exercises any profession or employment, the place of his ordinary residence, and the place where he resided at the beginning of the current year.

Rule 43. The Duties to be assessed by virtue of this Act, in respect of the profits or income arising from possessions or securities out of British India, whether within any other of Her Majesty's dominions or not, shall be stated to and assessed by the Collector and Commissioners respectively acting for the place where the person receiving or entitled to the same shall reside or carry on any trade or profession.

No person chargeable in different places to be liable to double payment.

Rule 44. No person who shall be liable to be charged in different places under this Act shall be liable to any double payment in respect of the same property or source of income.

Rules for Temporary Residents in India.

Rule 45. No person who shall, on or after the passing of this Act, be in India for some temporary purpose only, and not with any view or intent of residing therein for a period exceeding six months in the whole from the commencement of such residence, and who shall not actually have resided in India at one time or at several times for a period equal in the whole to six months in any one year, shall be charged with the Duties mentioned in Schedule 2 as a person residing in India in respect of the profits or income received from or out of any possessions, property, or securities, not being in India, or from any trade, profession, or employment not carried on in India.

Rule 46. Every such person, if he shall actually reside or remain in India for such period as aforesaid, shall be chargeable to the said Duties in the place in which he shall reside or be, for the year commencing on the 1st day of August preceding.

Rule 47. Every such person who, having quitted India as aforesaid, shall return to India and complete within the year of assessment a residence of six months, shall be chargeable to the said Duties in the place wherein he shall reside or be, as a person residing in India, for the whole of the year in which such assessment shall have been made.

General Rule.

Rule 48. All returns and declarations, containing the amount of profits or income charged under Schedule 2, may be delivered sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or employment, or carrying on trade by the person by whom the same shall have been made.

PART IX.

Rules under Schedule 3.

Assessment of Duties under Schedule 3. XCIX. The Duties hereby imposed contained in the Schedule marked 3 shall be assessed and charged under the following Rules, that is to say:—

SCHEDULE 3.

Rule 1. The said last-mentioned Duties shall be assessed by the Ex-Officio and Special Assessors herein authorized to make the assessment on any interest, annuities, dividends, or shares of annuities charged in the said Schedule 3, and shall be deducted by the officers and persons entrusted with the payment of such interest, annuities, dividends, or shares of annuities on behalf of the persons entitled thereto. Such Duties shall extend to all interest, annuities, dividends, or shares of annuities whatever payable in India, out of any public revenue, which shall become due or after the 1st day of August, 1860.

Rule 2 All Promissory Notes of the Government of India which shall be enfaced for payment of the interest thereon out of India either by Drafts or Bills on India or otherwise, shall in all cases be enfaced subject to the condition that the amount of any Duties which may at any time be chargeable in India in respect

of such interest, shall be deducted therefrom at the place where the interest shall be paid, or the Drafts or Bills shall be given.

Rule 3. The officers and persons entrusted with the payment of the said interest, annuities, dividends, or shares of annuities shall set apart and retain the amount of Duties so assessed on the interest, annuities, dividends, and shares for the purposes of this Act.

Rule 4. Every such setting apart and retaining of the said Duties shall be deemed a payment thereof by, or on the behalf of, the persons entitled to the said interest, annuities, dividends, and shares of annuities respectively.

Rule 5. All persons are hereby required, on receipt of the residue of the said interest, annuities, dividends, and shares of annuities over and above the Duties so assessed, to allow such payment in respect of the said assessment.

Rule 6. The officers and persons entrusted as aforesaid, and the Secretary of State in Council, and all persons responsible for the due payment of such interest, annuities, dividends, and shares of annuities, shall be acquitted and discharged of and from so much money so set apart and retained as aforesaid, as if the same had actually been paid to the persons to whom such interest, annuities, dividends, and shares did, or might belong, or were by law payable.

PART X.

Rules under Schedule 4.

C. The Duties hereby imposed, contained in the Schedule marked 4, shall be assessed and charged under the Rules hereinafter mentioned; and the said Duties shall be annually charged on the persons respectively holding or exercising the offices or employments of profit mentioned in Schedule 4, or to whom the annuities, pensions, or salaries mentioned in the said Schedule shall be payable. The Duties in respect of every annuity, pension, or salary shall be assessed upon the amount of such annuity, pension, or salary, and the Duties in respect of every office or employment shall be assessed upon the amount of all salaries, fees, commissions, or other profits accruing by reason of such office or employment, whether the same be paid by Government, or received from any other person whatever, or be deducted by the person holding such office or employment from any funds in his possession.

CASE 1.—*Public offices, and employments; and annuities, pensions, and salaries payable by the Government of India.*

Rule 1. Every assessment in respect of every such annuity, and pension, and salary, and every assessment in respect of every salary or payment made by Government to any public officer, shall in cases requiring audit be made at the time of audit, and in all other cases at the time of payment.

Rule 2. The said Duties shall be paid on the profits or income arising from any public office or employment of the description hereinafter mentioned, or arising to any of the officers hereinafter mentioned when serving in India.

(1.) Any office or employment held under the Government, or the salary whereof, or emoluments attached thereto, are payable by the Government, or out of any public revenue in India.

(2.) Any Commissioned Officer belonging to Her Majesty's Army or to Her Majesty's Indian Forces.

(3.) Any Commissioned Officer in Her Majesty's Navy, in respect of any emoluments received by him from the Government of India.

(4.) Any Commissioned Officer in the Indian Naval Forces of Her Majesty, or in the Marine Establishment.

(5.) Any office or employment of profit held in any Court of Justice.

(6.) Any office or employment of profit under any public institution, or on any public foundation, of whatever nature, or for whatever purpose the same may be established.

(7.) And every other public office or employment of profit of a public nature.

Rule 3. Every public officer chargeable under Schedule 4 of this Act in respect of any fees, commissions, perquisites, or profit not being salaries to be assessed under Rule 1, shall be subject to and shall be assessed under the provisions of the 4th Part of this Act, and such fees, commissions, perquisites, and profits shall be estimated on the receipts in respect thereof during the preceding year ending on the 30th of April, or on any other day on which the accounts of such fees, commissions, perquisites, and profits have been usually made up.

CASE 2.—Rules for offices or employments of profit under any Company in India.

Rule 4. When the salaries, perquisites, or profits of any person chargeable with the Duties under Schedule 4 shall arise from any office or employment of profit under any Company in India, in whose employment the person chargeable shall be, the assessment shall be made by an Assessor who shall be specially entrusted with the duty of making such assessment by the Collector or Commissioners of the place where such Company shall have its head office.

Rule 5. Every person holding any office or employment in or under any Company in India as aforesaid, shall be deemed to have exercised the same at the head office in India of the Company under which such office or employment shall be held, and shall be assessed for such office or employment, as if exercised at such office, although the duties of such office or employment shall be performed, or any part of the profits arising from such office or employment shall be payable elsewhere, whether within or out of India.

Rule 6. The Assessor appointed to make assessments under these Rules shall, as soon as such assessment is completed, make an abstract of the same in the form to be prescribed as aforesaid, and shall forward such abstract to the Collector or Commissioners of the place where such head office is held, and shall deliver a copy of the same at such head office. If the Assessor be not satisfied with the return made on behalf of such Company by the Treasurer or other officer making the same under Sections LXXXIX and XCI of this Act, he shall enter his remarks thereon in the said abstract, and shall further assess the officers employed by such Company at such rate as he shall think right. Thereupon the same proceedings shall be taken by the Collector and Commissioners as in the case of individual returns as hereinbefore provided.

Rule 7. The Duties payable on all such assessments shall be paid at the head office in India of such Company, by the Treasurer or other officer of such Company, whose duty it is to pay the salaries of such Company at such office.

Rule 8. When any person holding any such office or employment, in or under any Company in India, shall claim to be exempt from such assessment, the Assessor shall nevertheless set down in such assessment the name of such person, and the full and just annual value of his office or employment, and the claim to such exemption shall be preferred to and examined by the Collector or Commissioners, and the merits thereof shall be heard and determined by the Collector or Commissioners under the Regulations of this Act with respect to other assessments.

Rule 9. The Collector or Commissioners shall cause the like duplicate to be made of the said assessments and delivered to collecting officers with like warrants to collect the said Duties, as are by this Act directed to be given to collecting officers for any Districts.

Rule 10. When the Duties hereby chargeable upon any office or employment of profit cannot be detained and stopped according to the provisions of the following Rule 11, or the amount of such Duties shall have been paid over to the person holding or exercising the said office or employment, and such person

shall refuse or neglect to pay the sum of money charged upon him, the Assessor for assessing the Duties on the said offices shall certify in writing to the Collector or Commissioners such neglect or refusal, and the sum payable by virtue of this Act.

The collecting officer to levy the Duties. by the like ways and means, and under the like powers as are herein provided in regard to the Duties under Schedules 1 and 2, and as if such officer or person were charged to the said Duties in such District.

CASE 3.—Rules applicable to both Cases.

Rule 11. The sums assessed under the foregoing Sections shall be stopped out of any money which shall be payable to the persons assessed in respect of any salaries, perquisites, profits, and pensions so assessed or the arrears thereof.

Rule 12. In estimating the Duties payable for any such office or employment of profit, or on any annuity, pension, or salary, all official deductions from deductions and payments made upon the receipt of the salaries, &c. salaries, perquisites, and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such annuity, pension, or salary, shall be deducted.

Rule 13. When any person, holding any office or employment of profit in respect of which he is liable under these Rules, shall, at any time during or in respect of any year of assessment, become entitled to any additional salary, perquisite, or profits beyond the amount for which any assessment may have been made upon him, or beyond the amount for which, at the commencement of such year, he may have been liable to be assessed, an additional assessment shall, from time to time, as often as the case shall require, be made upon such person for such additional salary, perquisite, or profits, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time, during or in respect of the said year of assessment.

Rule 14. Such portion of the said Duties under Schedule 4 on offices or employments of profit, or on annuities, pensions, or salaries as is charged upon any sum of money payable to any other person, shall be deducted out of the sum payable to such other person; and such person, his agent, or receiver shall allow such deductions and payments upon receipt of the residue of such sums.

Rule 15. Such portion of the Duties as shall be charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary or profits of such principal, shall be deducted out of the salary or profits so payable, and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages.

Rule 16. If any office or employment of profit chargeable by Schedule 4 shall be executed by deputy, such deputy shall, in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such Duties as shall be charged thereon, and deduct the same out of the profits of such office or employment.

Rule 17. When the salaries, fees, or profits of any officer or officers chargeable under this Schedule shall be receivable by any one or more of the said officers for the use of such officers, to be divided amongst such officers in certain proportions, the officer or officers receiving such salaries, fees, or profits shall be answerable for the Duties charged thereon, and shall pay and deduct the same out of the funds provided for such respective offices or employments before any division or apportionment thereof.

Rule 18. Such portion of the said Duties as shall be stopped and deducted under this Schedule shall be stopped and deducted at such times in each year as the said sums shall be payable to the person entitled thereto.

PART XI.

Discretionary modes of Assessment in particular Districts.

CI. Except in the Presidency Towns and Stations of the Straits Settlement, it shall be lawful for the local Government, from time to time, to order that the assessment under Schedule 1 or Schedule 2 of this Act, in any part of the territories under such Government, or among any class of inhabitants of any part of such territories, or in respect of any one or more of the inhabitants of such territories, shall be made by Panchayet, to consist of not less than three persons, or by the Collector or by any officer whom such local Government shall specially appoint for the purpose.

CII. When the assessment is ordered to be made by Panchayet, the Members of the Panchayet shall be appointed by the Collector or by any Deputy Collector specially authorized to make assessments under Section XXII of this Act.

CIII. If the assessment is ordered to be made by the Collector or other officer aforesaid, such Collector or other officer shall be guided in making the assessment by the general provisions of this Act, and all returns of profit and income, or other returns required by this Act, shall be made to such Collector or other officer.

CIV. If any person residing in any place in which the assessment is ordered to be made by Panchayet shall, before any proceedings are taken by the Panchayet, object to be assessed by Panchayet, such person shall be assessed by the Collector or by any officer aforesaid under the ordinary provisions of this Act, as if no such order for assessment by Panchayet had been made.

Collector may require Panchayet to re-consider and revise assessment.

CV. If the Collector shall not be satisfied with the assessment made by the Panchayet, he may require the Panchayet to re-consider and revise the same.

CVI. If the Collector shall not be satisfied with the assessment made by the Panchayet after he shall have required them to re-consider the same, or if the Panchayet shall refuse or neglect to revise and alter the same to the satisfaction of the Collector, the Collector shall certify that he is dissatisfied with the assessment made, and thereupon no further proceedings shall be held under the said order; but the several persons in the territories affected by such order, and chargeable with the said Duties, shall be assessed to the said Duties in the manner prescribed in and according to the ordinary provisions of this Act, and shall be liable to make all the returns and declarations, and to do the several acts and things in order to the said assessment and shall be subject to the same proceedings as in this Act provided, as if no such order had been made.

CVII. If the Collector shall be satisfied with the assessment made by the Panchayet as aforesaid, he shall confirm the same, and shall cause proclamation to be made in the part of the District where the persons affected thereby reside, that he has confirmed the said assessment.

Such confirmation shall be final and conclusive, except in cases of appeal or fraud.

CVIII. The assessment so confirmed shall be final and conclusive, unless the same shall be disallowed or varied upon any such appeal or further proceeding as hereafter mentioned, and the assessment shall also be subject to be surcharged in respect of fraud, as provided in this Act.

PART XII.

Appeals from Assessment by Panchayets.

CIX. If any person assessed by a Panchayet shall be dissatisfied with the assessment, such person may, within fifteen days after the proclamation of the said assessment in the part of the District in which such person shall reside at the time of the assessment, or within such further period as the Collector for any special reason may allow, appeal to the Collector of the District.

Persons dissatisfied may appeal within fifteen days.

CX. The appeal shall be made and the proceedings upon any such appeal shall be conducted according to the provisions of Part IV of this Act.

CXI. The person so appealing shall make all such returns and declarations, and shall do all such acts and things as are required by Part IV of this Act, and shall be subject to the several provisions in the said Part IV. of this Act.

Appellant required to do certain acts.

CXII. If, upon the hearing of such appeal, the Collector is satisfied that the assessment upon the person appealing is erroneous and excessive, the Collector shall reduce the assessment on such person, and shall settle in what sum the person so appealing ought to be assessed, and make an assessment on him accordingly. Such assessment shall be final and conclusive, subject only to such surcharge in the case of fraud as provided in this Act.

CXIII. If, upon the hearing of such appeal, the person so appealing shall not satisfy the Collector that the assessment upon him is erroneous and excessive, his appeal shall be dismissed, and if it shall appear to the Collector that the appeal is frivolous or vexatious, the party appealing shall be liable to be charged by the Collector to the said duty in a sum not exceeding double the amount at which he was assessed under the said assessment.

CXIV. In all cases of appeal, it shall be lawful for the members of the Panchayet from whose assessment the appeal shall have been preferred, or any of them, to attend before the Collector and to support their assessment, and the Collector may summon the members of the Panchayet to attend for such purpose.

CXV. It shall be lawful for the local Government, from time to time, to make Rules not inconsistent with the provisions of this Act for carrying out the provisions of this Act, for assessment by Panchayet, and disposing of appeals from such assessment.

Local Government to make Regulations for the execution of this Act.

PART XIII.

Exemptions.

*CXVI, CXVII, CXVIII, CXIX.—Repealed by Sec. XIII. Act XVI of 1862.**

Assessor to transmit such statement to Collector or Commissioners.

CXX. The Assessor shall transmit such return and declaration to the Collector or Commissioners.

CXXI. If it shall appear to the said Collector or Commissioners that any property or profits of such person is or are assessed, or liable to be assessed in any other place, the Collector or Commissioners shall certify to the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, in such form as shall be prescribed as aforesaid, the allowance of exemption in respect of such property or profits; and the Chief Revenue Authority shall direct the assessment made upon any profits or income of such claimant, in any other place, to be discharged either wholly or to the extent of such excess, as aforesaid, as the case may require, and the same shall be discharged accordingly.

Property of persons claiming such exemption in any other District, shall be exempted on the certificate of the Collector, or by the Chief Revenue Authority of the District.

* The following Sec. 14 of Act. XVI of 1862 is to be read in the place of the above repealed Sections; *vide* Sec. 14, Act XVI. of 1862, page 477.

XIV. From the 31st July, 1862, with the exception contained in the last preceding Section, the two following Sections shall stand in the place of the said Sections CXVI, CXVII, CXVIII, and CXIX of the said Act XXXII of 1860, and shall be read and construed as if they formed part of the said Act, namely:—

(1.) No person shall be chargeable to any Duty under the said Acts XXXII and XXXIX of 1860, whose annual profits or income, from whatever source derived, estimated as in the said Act XXXII of 1860, do not amount to 500 Rupees.

(2.) Every person assessed under the said Act XXXII and XXXIX of 1860, for the year commencing from the 1st August, 1862 on an income or profits amounting to 500 Rupees, who shall claim to be exempted from payment of Duty on the ground that his income and profits do not amount to 500 Rupees, shall, within the time limited by the said Act XXXII of 1860 for delivering in the Returns and Declarations required by the said Act or within such further time as the Collector or Commissioners respectively shall, for special cause assigned, allow, deliver, or cause to be delivered to the Assessor of the place where such claimant shall reside, a notice of his claim to such exemption, together with a declaration signed by such claimant and in such form as shall be prescribed as aforesaid, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, on account of the Duties made payable by this Act, or which he may have deducted or may be entitled to deduct under the authority of this Act, from any payment to which he may be liable.

CXXII. If it shall be proved to the satisfaction of the Collector or Commissioners,

On proof that persons entitled to exemption have been charged with Duties by the deduction from any annuity, dividend, and rent, Commissioners to grant certificate thereof, which shall authorize the Collector to re-pay the amount of such Duties.

that any person, whose claim to exemption has been allowed in manner aforesaid, has been charged to and has paid any Duty under this Act by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, and from which a deduction is authorized to be made by this Act; or that such person has been assessed and has paid such Duty in respect of any interest, annuity, dividend, pension, or salary payable to him out of the public revenue, in such case it shall be lawful for the said Collector or Commissioners respectively, to certify what shall have been so proved, and there-

upon the same shall be re-paid in such manner and under such rules as the local Government shall from time to time prescribe.

CXXIII. When the whole profit or income of the claimant shall arise from an

In case of incomes of offices, pensions, and salaries, the claim shall be made before the Assessors.

office or employment of profit, or from an annuity, pension, or salary, the assessment on which is made by an Ex-Officio or Special Assessor, the claim to such exemption shall be made to and may be allowed by such Ex-Officio or Special Assessor.

CXXIV. If the claimant shall be out of India, an affidavit stating the several mat-

Persons out of British India may claim by affidavit.

tters required by this Act, taken before any person having authority to administer oaths and affirmations in the place where such claimant shall reside, may be received in relation to the

assessment on which such claim is founded.

CXXV. A claim for exemption may be made by a guardian, trustee, agent, or factor,

Claims may be made by Agents or Trustees on account of others.

on account of others, in any case where satisfactory proof shall be given that the party claiming such exemption is un-

able to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described in such manner as they may act for others for the purpose of being assessed on their account in the first instance, as hereinbefore directed.

CXXVI. No person shall be chargeable to the Duties under this Act in respect of

All Government property exempted.

the profits derived by Government from any property, real or personal, vested in, or held in trust for the Government, or the Secretary of State for India in Council, for public purposes;

and all such profits shall be wholly exempted from the said Duties.

Officers and Soldiers of any Military or Police Force, whose pay and allowances are less than those of a Captain of Infantry, exempted.

CXXVII. Officers, Non-Commissioned Officers, and Privates of Her Majesty's Forces, or of Her Majesty's Indian Military Forces, or of any Military Police or other Police Force, whose pay and allowances shall be less than the pay and allowances of a Captain of Infantry in her Majesty's Forces in India, shall be wholly exempted from the said Duties in respect of any

pay or allowance which they may receive from Her Majesty, or from the Government, or from any public Revenue.

CXXVIII.—*Repealed by Sec. VIII. Act XXXIX. of 1860.*

CXXIX. Public Officers, Civil, Military, or Naval, shall be wholly exempted from

Public Officers exempted in respect of travelling and other allowances.

the said Duties in respect of any allowance received by any such Officer for travelling expenses, contract allowances, tent or horse allowance, or any allowance in lieu of house-rent, or

to meet any disbursement for the public service.

CXXX. Ryots and persons in the occupation of lands for agricultural purposes

Ryots, &c., paying less than 600 Rupees yearly, exempted.

and actually engaged in the cultivation and depasturing of the same, shall not be chargeable with the said Duty in respect only of the occupation of such lands, unless the rent paid

by such ryots or persons in respect of such occupation, whether under direct engagement for the same with Government or not, shall amount at least to six hundred Rupees per annum, or unless the full annual value of such land at a rack rent shall exceed that amount.

Person occupying houses at a rack rent, exempted.

CXXXI. Persons occupying houses for the purpose of habitation only, and holding the same at a rack rent, shall not be chargeable with the said Duties in respect of their oc-

cupation only of such houses.

CXXXII. The Assessor in his assessment of houses actually occupied shall deduct such amount for repairs as the owners thereof shall prove to his satisfaction to have been expended, not exceeding sum equal to the rent of such houses for six months in every three years.

Deduction on account of repairs of house.

CXXXIII. It shall be lawful for the local Government, subject to the approval of the Governor-General of India in Council, to order that any property, moveable or immovable, solely employed for or dedicated to religious or charitable public purposes, shall be wholly or partially exempted from the Duties chargeable under this Act, and to make such orders as may be necessary for securing and carrying into effect such exemption.

Power to exempt property used for charitable purposes or public religious purposes.

CXXXIV. Any person who shall have made insurance on his life, or on the life of his wife, or shall have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any Insurance Company duly registered under any Act of the imperial Parliament or under any Act of the Governor-General of India in Council, or authorized by law to carry on business without registration, and any person who shall be liable to the payment of any periodical sum or to have any sum periodically deducted from his salary, in order to secure a deferred annuity to himself or to his widow, or a provision to his children after his death, shall be entitled to deduct the amount so paid by him for such insurance or contract or deducted from his salary as aforesaid, from any profits or income in respect of which he shall be liable to be assessed under any of the Schedules of this Act, excepting Schedule 3; or to have any assessment which may be made upon him under any of the said Schedules, except Schedule 3, reduced or abated by the deduction of the amount of the said annual premium or sum from the amount of the profits or income on which such assessment has been made.

CXXXV. If such person shall be assessed to Duties under any of the Schedules contained in this Act and shall have paid such assessment, or shall have paid or been charged with any of the said Duties by deduction or otherwise, such person, on claim made to the Collector or Commissioners and on production to them of the receipt for such annual payment or sums, and on proof of the fact to the satisfaction of the said Collector or Commissioners, shall be entitled to have re-paid to him such proportion of the said Duties paid as the amount of the said premium or sum bears to the whole amount of his profits on which he shall be chargeable under all or any of the Schedules of this Act.

CXXXVI. No such abatement, allowance, or re-payment as aforesaid, shall be made in respect of any such premium or sum beyond one-sixth part of the whole amount of the profits and income of such person so chargeable as aforesaid, nor shall any such deduction or abatement entitle any such person to claim exemption from Duties, on the ground of his annual profits or income being thereby reduced below two hundred Rupees, or five hundred Rupees, as the case may be.

No abatement or re-payment in respect of premium, &c., beyond one-sixth of total profits or income.

Duties, on the ground of his annual profits or income being thereby reduced below two hundred Rupees, or five hundred Rupees, as the case may be.

PART XIV.

Abatement and Relief from double Assessments.

CXXXVII. Whenever any person shall have been assessed to any of the Duties imposed by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause and on the same account and for the same year, it shall be lawful for him to apply to the Collector or Commissioners acting for the place in which he shall have been so assessed, for the purpose of being relieved from such double assessment, and the Collector or Commissioners, on proof thereof to their satisfaction, shall cause such assessment or such part thereof as shall be a double charge as aforesaid to be remitted.

CXXXVIII. Whenever any double assessment shall have been so remitted, it shall be lawful for the Collector or Commissioners to direct the re-payment thereof in such manner and under such rules as the Governor-General of India in Council shall prescribe.

Governor-General in Council to prescribe rules for re-payment of double assessment.

CCXXIX. If within or at the end of the year for which any assessment shall be made under this Act, any person charged to the Duties contained in Schedule 2 shall prove to the satisfaction of the Collector or Commissioners that interest or profits during the year for which the assessment was made, fell short of the sum on which the assessment (not being a composition) was made, it shall be lawful for the Collector or Commissioners to cause the assessment for such current year to be amended in respect of such source of profit as the case shall require; and in case the Duties charged on such assessment shall have been paid, to order the re-payment of the same in such manner and under such rules as the Governor-General of India in Council shall prescribe.

CXL. If any person charged to the Duties under Schedule 2 shall cease to exercise the profession or employment or to carry on the trade in respect to which the assessment was made, or shall die, or become bankrupt, or insolvent, before the end of such year, or shall from any other cause be deprived of, or lose the profits on which the assessment was made, such person or his representative may make application to the Collector or Commissioners within any period not exceeding three calendar months after the end of such year, and on proof thereof to their satisfaction, the Collector or Commissioners shall cause the assessment to be amended as the case may require, and re-payment of any Duties ordered to be remitted shall be made in such manner and under such rules as the Governor-General of India in Council may prescribe.

CXLI. When any person shall have succeeded to the trade of the person charged, no such amendment shall be made, unless it shall be proved to the satisfaction of the Collector or Commissioners that the profits of such trade have fallen short from some cause, since such change took place, and by reason thereof, but such person shall be liable to the payment of the full Duty without any new assessment.

PART XV.

Mode of Payment and Collection of the Duties.

CXLII. The duties assessed under this Act, except where the same shall be detained and stopped as the pensions, salaries, allowances, interest, and annuities chargeable therewith become due at the respective offices, shall be payable in each year by instalments at the times following, that is to say, on or before the 1st day of November for the first quarterly instalment, on or before the 1st day of February for the second quarterly instalment, on or before the 1st day of May for the third quarterly instalment, and on or before the 1st day of August for the last quarterly instalment in each year. Provided that it shall be lawful for the local Government to prescribe such other periodical instalments and such other periods of payment as it shall think proper; and the orders of such local Government shall be notified by proclamation in the Districts to which such orders relate in the manner usual in such Districts.

Proviso. as it shall think proper; and the orders of such local Government shall be notified by proclamation in the Districts to which such orders relate in the manner usual in such Districts.

CXLIII. The Collector or Commissioners authorized to make assessments in respect of the assessments made by them shall, as soon as possible after the assessments shall have been determined, issue out and deliver to the respective collecting officers, duplicates of the assessments of the Duties charged in the respective Schedules, distinguishing the amounts charged under each of the said Schedules.

CXLIV. Such duplicates shall, except in the cases provided for in Part XVI of this Act, contain the names and descriptions of the persons assessed and charged.

CXLV. Such duplicates shall be a sufficient warrant and authority to the collecting officers for the levying and collecting of the said Duties specified in the duplicates, as the same shall become payable by such instalments as aforesaid, and such collecting officers shall proceed forthwith to levy and collect the same.

CXLVI. Whenever any Treasury or office shall be appointed by the local Government for the receipt of money under this Act, the payment of the Duties chargeable under this Act may be made by or on account of the person liable to the same at such Treasury or Office.

CXLVII. Whenever any payment shall be made at such Treasury or office, or On payment, receipt to to any collecting officer, to whom a duplicate of the assessment as aforesaid shall have been delivered by the Collector, be given. of any instalment of Duties assessed under this Act, the officer receiving the amount shall give a receipt under his hand to the person who shall pay the same, and such receipt shall be a full and complete discharge for the money so paid.

CXLVIII. The Collector or Commissioners shall cause Collector or Commissioners to give general notice of appointment of Treasuries, and of Officers to whom Duties are to be paid. general notice to be given in their respective jurisdictions, by proclamation in the manner usual therein, of the Treasuries or offices appointed by the Government for the receipt of the said Duties, and of the officers or persons to whom the said Duties may be paid.

PART XVI.

Mode of Payment of Duties under Schedule 2, when parties desire to pay according to Numbers or Letters.

CXLIX. The assessments upon profits or income under Schedule 2 made by the Collector or Commissioners, shall be entered in books with the names and descriptions of the persons to be charged therewith, and their respective places of abode set opposite thereto, which entries shall be distinguished by numbers or letters, as the Collector or Commissioners shall think proper.

CL. When the person charged with any Duties under Schedule 2, and whose name Certificate of assessment to be delivered to persons. and description shall have been entered as aforesaid, shall have declared his intention to pay the Duties at the proper Treasury or office or to the proper officer within the time limited by this Act for payment thereof, if the Collector or Commissioners shall be satisfied with such declaration, they shall deliver to such person, or to any other person attending on his behalf, a certificate under the signature of the Collector or of two or more of the Commissioners, specifying the amount to be paid by such person for one year upon such assessment.

CLI. Every such certificate shall be numbered or lettered with the same number Certificate to be numbered and lettered. or letter as the entry in the book to which the certificate shall relate, without naming or otherwise describing the person charged.

CLII. Such certificate shall, on production thereof, be a sufficient authority to the officer in charge of such Treasury or office or to such collecting officer to receive from the person producing such certificate, the amount therein mentioned in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof.

CLIII. On the payment of the sums contained in such certificate, or any proportion thereof, the said officer in charge of such Treasury or office or the collecting officer shall give an acknowledgment for the same as paid on account of the certificate of the Collector or Commissioners by the number or letter marked therein as before directed.

CLIV. It shall be lawful for the Collector or Commissioners to issue out and deliver to the respective collecting officers duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before-mentioned, without naming such persons, and all such sums shall be paid to the collecting officers; and such part thereof as shall not be so paid to them, may be levied and collected as herein is provided.

Duties on such assessments, where, how, and when payable.

CLV. The Duties payable on such last-mentioned assessments under Schedule 2 shall be paid at the proper Treasury or office, or to the proper officer for receipt, by such instalments as by this Act is directed, on or before the respective days appointed for the payment of the same.

CLVI. The acknowledgment hereby required to be given on such payment shall be delivered to the Collector or Commissioners, before the time when the amount is hereby made payable, and the Collector or Commissioners shall grant receipt for the same. Such receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid.

Effect of receipt.

CLVII. If any person shall neglect to pay the Duties at the time and in the manner hereby directed for payment thereof, or having paid the same, shall neglect to deliver the acknowledgment required to be given on such payment as hereinbefore directed, the Collector or Commissioners shall deliver a duplicate in the ordinary form of the assessment on any person who shall have made default in paying or accounting for the payment of the same, with his name and description, to the collecting officer, in order that he may levy the sum in arrear and unpaid, and such sums shall thereupon be levied according to the provisions hereinafter contained.

CLVIII. When the Collector or Commissioners shall not have received a declaration of the intended payment to the Treasury or office of the Duties to be charged under Schedule 2, or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessment to the collecting officer with the name and description of the parties charged therewith as provided in Section CXLIII of this Act.

CLIX. If after the receipt of any such declaration, the Duties shall not be paid, the Collector or Commissioners shall cause the name of the defaulter, and the amount of Duties assessed on him, to be inserted in the duplicate assessment of the collecting officer, and such duplicate shall be of the like force and effect for collecting the sum, and such sum shall be levied as if such name and sum had been inserted therein at the time of issuing such duplicate.

PART XVII.

Recovery of Duties.

CLX. Whenever the amount of any instalment of the said Duties shall not be paid by any person liable to pay the same on the day appointed for the payment of such instalment, the collecting officer shall proceed for the recovery of such instalment by distress and sale of the moveable property, or by the attachment and sale of the immovable property of the person so making default as hereinafter provided.

Seizure and sale of moveable property to be made according to following Rules.

CLXI. In the seizure and sale of moveable property for arrears of assessment, the following rules shall be observed:—

1st.—The Collector or Commissioners shall employ a person, hereinafter called the Distraining Officer, to distrain the property, and shall furnish to such officer a demand in writing, signed by the Collector or Commissioners or by some officer empowered by him in that behalf, specifying the amount of the arrear for which the distress shall be issued, and the date on which the arrear fell due.

2nd.—The Distraining Officer shall produce the writing as authority for making the distress, and on the day on which the property shall be distrained, shall deliver a copy of such writing to the defaulter, endorsing thereon a list or inventory of the property distrained, and the name of the place where the property may be lodged or kept.

3rd.—The writing shall further set forth that the distrained property will be brought to public sale within three days, unless the amount and the expense of the distress be previously discharged.

4th.—When a defaulter shall be absent, a copy of the writing, with the endorsement, shall forthwith be fixed or left at his usual place of residence.

CLXII. When a defaulter, on receiving notice, shall neglect to pay the amount due, or when a defaulter shall have absconded or be otherwise not forthcoming, so that the notice cannot be served upon him, the Distraining Officer shall transmit an inventory of the property distrained to the Collector or Commissioners.

CLXIII. If a defaulter, whose property has been distrained, shall before the day of sale tender payment of the arrear demanded together with payment of the necessary expenses attending the distress, the Distraining Officer shall receive the amount of the arrear and expenses, and shall forthwith release the property.

CLXIV. The distress levied shall not be excessive, and the value of the property distrained shall be as nearly as possible proportionate to the amount of the arrear.

CLXV. The distress shall be made after sunrise and before sunset, and not at any other time.

CLXVI. The Distraining Officer shall have power to force open any stable, cow-house, golah, granary, godown, out-house, or other building, as also to enter any dwelling-house, the outer door of which may be open, (excepting the apartments in such dwelling-house appropriated for the zenanah or residence of women, which, by the usage of the country, are considered private,) and to break open the door of any room in such dwelling-house for the purpose of attaching property belonging to a defaulter and lodged therein.

CLXVII. Where a Distraining Officer shall have reason to suppose that the property of a defaulter is lodged within a dwelling-house, the outer door of which may be shut, or within any apartments appropriated to women, which by the usage of the country are considered private, such officer shall represent the same to the head officer of the Police within whose jurisdiction the house may be situated, and on such representation the head officer of the Police shall send a Police Officer to the spot, in the presence of whom the Distraining Officer may force open the outer door of such dwelling-house.

CLXVIII. The Distraining Officer may also in the presence of the Police Officer, after due notice given for the removal of women within a zenanah, and after furnishing means for their removal in a suitable manner, if they be women of rank who, according to the custom of the country, cannot appear in public, enter the zenanah apartments for the purpose of distraining the defaulter's property therein; but such property, if found, shall be immediately removed from such apartments, after which they shall be left free to the former occupants.

CLXIX. On the occurrence of an arrear, or at any subsequent period, the Collector or Commissioners shall have authority to attach at their discretion the whole or such portion of a defaulter's immoveable property as they may deem sufficient to answer the amount in arrear; but the previous sanction of the Chief Revenue Authority of the Division shall, in all cases, be necessary for the sale of

immoveable property.

CLXX. When a defaulter shall not have any moveable property, of which distraint can be made, or when, after the moveable property of such defaulter shall have been distrained and sold, the arrear due, with all expenses of the distress and sale is not liquidated by the proceeds of such sale, the Collector or Commissioners may, with such sanction as aforesaid, proceed to sell the immoveable property of the defaulter.

CLXXI. The person or officer employed by the Collector or Commissioners to sell moveable property distrained, or immoveable property attached under this Act, shall cause to be affixed to the outer door of the defaulter's house a list of the property to be sold, with a notice specifying the place where, and the day and hour at which the property will be sold, and shall cause proclamation of the intended sale to be made in the manner usual in the District in such place or places as the Collector or Commissioners may consider necessary to give due publicity to the sale.

No sale of such property to take place till after fifteen days.

CLXXII. No sale of immoveable property shall take place until after the expiration of a period of fifteen days from the date on which the notice may be so affixed.

CLXXIII. At the appointed time, the property, moveable or immoveable, shall be put up for sale under the order of the Collector or Commissioners in one or more lots, as the Collector or Commissioners or the Officer employed by them in that behalf shall direct, and shall be sold to the highest bidder.

CLXXIV. The property shall be paid for in ready money at the time of sale or as soon after as the Officer holding the sale shall appoint, and the purchaser shall not be permitted to carry away any part of the property until he has paid for the same. When the purchaser shall make default in the payment of the purchase money the property shall be re-sold and the defaulting purchaser shall make good to the Distraining Officer any loss arising on such re-sale as well as the expenses attending the same.

Property to be paid for before removal.

CLXXV. When the property shall be sold for more than the amount of the arrear, the excess, after deducting expenses of process, shall be paid to the defaulter.

CLXXVI. In case any land or house chargeable to Duties under this Act shall be unoccupied and no distress can be found on the same at the time such Duty shall be payable, it shall be lawful for the Collector or Commissioners or for any other Officer duly authorized in that behalf, at any time after to enter the said land or house when there shall be any distress thereupon to be found and the said distress to seize and sell under the like powers as he might have distrained on the same land or house at the time the Duties became due if in the occupation of the same person.

CLXXVII. If any person assessed to the Duties charged under this Act shall remove out of the District in which he shall have been assessed, without first paying or discharging all the Duties charged upon him which shall be due, and without leaving in such District sufficient property whence the whole of the said Duties may be raised and levied; or if any person shall reside in any other District than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the Collector or Commissioners to certify to the Collector or Commissioners of the District within which such person shall reside, the amount of the assessment or charge made upon such person, and remaining in arrear, and unpaid as aforesaid.

CLXXVIII. Such last-mentioned Collector or Commissioners shall thereupon cause the whole of the Duties so remaining in arrear and unpaid as aforesaid to be levied, together with the costs and charges attending, in the same manner as if the said person had been assessed in the District of the said last-mentioned Collector or Commissioners.

Arrears to be levied by distress in the District where the party resides.

CLXXIX. The fees payable upon distrains or attachments under this Act shall be according to a scale which shall be prescribed by the local Government.

CLXXX. Instead of proceeding by distress and sale, or by attachment and sale, or in case of failure to realise thereby the whole or any part of the Duties assessed and payable under this Act, the Collector or Commissioners may, if they think fit, issue a warrant for the arrest of such defaulter. Upon such warrant the officer charged with the execution thereof shall bring the defaulter with all convenient speed

Fees upon distrains according to a scale to be prescribed by local Government.

Instead of proceeding by distress, Collector or Commissioners may issue warrant.

before such Collector or Commissioners. If the defaulter shall not then deposit in the hands of the Collector or Commissioners the full amount of the arrears of Duties under this Act due and payable at the time of issuing such warrant, or make such arrangement for the payment of the same as shall be satisfactory to the Collector or Commissioners, or satisfy the Collector or Commissioners that he has no present means of paying the arrears and that he has a reasonable excuse for not having paid, such Collector or Commissioners may send him to the Civil Jail, there to remain for such time as shall be directed by a warrant addressed to the keeper of the Jail, unless he shall in the meantime pay the full amount of the said arrears. Provided that the time for which a debtor may be confined in Jail under such warrant shall not exceed three calendar months when the amount of such arrears shall not exceed fifty Rupees, or six calendar months when such amount does not exceed five hundred Rupees, or two years in any other case. Provided also that such imprisonment shall not extinguish the liability to pay such arrears, but all property then belonging to the defaulter or afterwards acquired shall be liable to be distrained or attached under the provisions of this Act, in satisfaction of such arrears, or of so much thereof as shall remain unpaid as if no imprisonment had been ordered.

CLXXXI. If any claim shall be made in any Presidency Town to or in respect of any moveable property distrained under this Act, or in respect of the proceeds thereof, by any person not being the party chargeable with the Duties in respect of which such distress or attachment is made, such claim shall be certified by the Commissioners of such Presidency Town to the Small Cause Court, and thereupon such proceedings shall be taken for deciding the same as if the property had been taken in execution under process of such Court and such property had then been claimed by some person not being the party against whom the process issued.

CLXXXII. If in any Station of the Straits Settlement a like claim shall be made in respect of any such moveable property distrained as aforesaid, such claim shall be certified by the Commissioners of such Station to the Court of Judicature thereof, and such claim shall thereupon be heard and determined in a summary way by such Court or by any Division of such Court at their General and Quarter Sessions or otherwise.

CLXXXII. If in any district or place other than a Presidency Town or a Station in the Straits Settlement such claim as aforesaid shall be made to such moveable property distrained as aforesaid, such claim shall be heard and determined in a summary way by the Collector.

CLXXXIV. If any claim shall be made to or in respect of any immoveable property attached under the provisions of this Act, the claimant shall deposit in the hands of the Collector or Commissioners the amount of the Duties in respect of which the attachment was issued, or give security to the Collector or Commissioners for the payment of the same in the event of his not establishing his right in a Civil suit. The sale shall be stayed pending such suit. Such suit shall be commenced within one year from the date of the attachment, and unless it be brought within such period the suit shall not be entertained. In the event of the claimant failing to establish his claim, if any deposit shall have been made, it shall be forfeited in satisfaction of the Duties, and if security shall have been given, the amount shall be levied in the manner provided for arrears of Duties under this Act.

CLXXXV. The claim of the Government for all sums payable for the said Duties shall have priority over all private claims, arising after the said Duties accrued due, upon any immoveable property attached, or upon any moveable property distrained upon under this Act. Provided that if the property attached be itself the subject of the assessment in respect of which the attachment shall have issued, the claim of the Government for the arrears due on the said assessment shall have priority over all private claims.

CLXXXVI. No goods or chattels shall be liable to be taken by virtue of any execution or other process, warrant, or authority, or by virtue of any assignment, or on any pretence whatever, unless the person at whose suit the execution or seizure shall be sued out or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods and chattels, pay or cause to be paid to the proper officer all arrears of the said Duties which shall be due

by the judgment-debtor or assignors at the time of seizing such goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided that the said Duties shall not be claimed under this Section for more than one year.

Parents and guardians liable for infants, and representative for person dying.

CLXXXVII. When any person chargeable with the Duties hereby made payable as aforesaid, shall be a minor, or when any person so chargeable shall die, in every such case the parent or guardian of such infant, upon default of payment by him, or the representative of the person so dying, shall be liable to the amount of the assets received, for the payments which the said infant ought to have made, or the person so dying was chargeable with, and if such parent or guardian, or such representative, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said Duties; and the parent or guardian making payments as aforesaid shall be allowed every sum paid for such infant in his accounts, and all representatives shall be allowed to deduct all such payments out of the assets of the person so dying.

CLXXXVIII. The claim of the Government for all sums payable for the said Duties shall have priority over all private claims in administering the assets of any deceased person by his representative, or of any bankrupt or insolvent by his assignee, provided that the said Duties shall not be claimed under this Section for more than one year.

Priority of Government claims.

CLXXXIX. If this Act shall not come into operation in any district previous to the time appointed for the payment of the first, or any subsequent instalment of the said Duties, or within the year of assessment, it shall be lawful for the Collector or Commissioners executing this Act, who shall have made or allowed any assessment after the period appointed for any such payment, (which they are hereby declared to be competent to do,) from time to time, when the same shall be necessary, to settle and adjust at what time any instalment of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable.

Where the Act shall not come into operation before the time for payment of any instalments shall fall due, Commissioners to adjust times of payment.

PART XVIII.

Application of the Duties.

All the Duties to be paid in the first instance into the Government Treasury to an account to be headed Income Tax Account.

CXC. All monies arising from the Duties hereby imposed shall be paid into such of the Treasuries of Her Majesty's Government in India as the local Government shall from time to time direct, to an account to be headed Income Tax Account.

CXCI to CXCIV.—*Repealed by Sec. XV, Act XVI of 1862.*

PART XIX.

Penalties.

CXCV. If any officer employed to receive or collect any Duties under this Act :—*1stly.*—shall fraudulently collect or attempt to collect any money on account of Duties under this Act from any person not charged or chargeable therewith; or

Penalty on collecting officers for misconduct in office.

2ndly.—Shall fraudulently receive or collect, or attempt to receive or collect, from any person more money than is actually charged against such person upon his assessment; or

3rdly.—Shall receive or collect any money whatsoever under color of this Act, and not pay over and account for the whole of such money; or

4thly.—If any such officer employed or authorized to serve any notice, or to make any distress, attachment, or sale under this Act, shall extort or obtain or attempt to extort or obtain, any sum of money or valuable thing other than such money as he shall have been authorized to receive or collect under this Act, from any person whatever, under color of his employment or authority, or as a bribe for forbearing to exercise any employment or authority under this Act, such officer shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment with or without hard labor for

a period not exceeding six months, and shall, for every such offence, forfeit a sum not exceeding one thousand Rupees, and in default, and until such payment be made, shall be liable to further imprisonment with or without hard labor for a period not exceeding six months.

CXCVI. If any person, not being employed or authorized to serve any notice required to be given under this Act, or to receive or collect any money under this Act, shall falsely pretend that he is employed or authorized to serve any notice, or to receive or collect any money under this Act, and shall, by such false pretence, obtain or attempt to obtain any money or valuable thing whatsoever from any person whatsoever, the person so offending shall be deemed guilty of a misdemeanor, and shall be liable to the punishment and penalties in the last preceding Section mentioned.

CXCVII. Any person employed or pretending to be employed to make any distress under this Act, who shall knowingly enter the apartments of any Hindoo or Mahomedan woman, which, by the usage of the country, are deemed private, or shall force open the outer door of a dwelling-house contrary to the provisions of the 17th Part of this Act, shall be liable to be imprisoned with or without hard labor for any period not exceeding three months.

CXCVIII. If any person shall take away any moveable property duly distrained under this Act, knowing it to be distrained while subject to such distress, such person shall, on conviction, be liable to be imprisoned for a period not exceeding three months, or until he sooner restores the property, or makes good the value of it to the Distraining Officer, and shall also be liable to a fine not exceeding the value of such property.

CXCIX. If any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or shall knowingly or wilfully aid or assist in forging, counterfeiting, or altering any certificate of the Collector or the Commissioners or of any Ex-Officio or Special Assessor, or of any Deputy Collector acting in the execution of this Act, or any certificate or any acknowledgment, or any receipt which any Officer is, by this Act authorized to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or acknowledgment, or receipt as aforesaid, with intent to defraud Her Majesty, or the Secretary of State in Council, or the Government, or any person whomsoever, every person so offending and being lawfully convicted thereof, shall be adjudged guilty of felony, and shall be liable, if a European or American, to be sentenced to penal servitude for any period not exceeding ten years, or to imprisonment with or without hard labor for any term not exceeding two years, and, if not a European or American, to be sentenced to transportation for any period not exceeding fourteen years, or to imprisonment with or without hard labor for any term not exceeding seven years.

CC. Every person who, with the intention of inducing any Collector, or any other Officer employed to carry out the provisions of this Act, to refrain from exercising any of the lawful powers vested in such Collector or other Officer under the authority of this Act, or with the intention of inducing any person liable to pay any Duties under this Act, to refrain from making any return or declaration, or doing any act, or making any payment required by this Act, shall assault, or make a show of assaulting, or shall wrongfully restrain or attempt wrongfully to restrain, or shall overawe by means of an unlawful assembly, or attempt so to overawe any such Collector or other Officer, or any such other person as aforesaid, and all persons who shall combine by the closing of shops or otherwise to induce, or who shall do any act with intent to induce any other person or persons to break the public peace or otherwise to obstruct the operation of this Act, shall be liable to a sentence of imprisonment with or without hard labor for a period not exceeding twelve months, or to a fine not exceeding five hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding twelve months.

CCI. If any person shall, by violence, threats, or otherwise, intimidate or attempt to intimidate any other person liable to pay any Duties under this Act, with the intention of preventing such person from making any return or declaration, or doing any act, or making any payment required by this Act, he shall be liable to a sentence of imprisonment with or without hard labor for a period not exceeding six months, or to a fine not exceeding two

hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

CCII. If any person, being legally bound by an oath or affirmation to state the truth to any public servant, or to any other person authorized to administer an oath or affirmation in any matter relating to this Act, states to such public servant or other person as aforesaid, touching that subject, as true, that which he knows to be false, or does not believe to be true, he shall be punished with imprisonment with or without hard labour for a term which may extend to three years, and shall also be liable to a fine not exceeding five thousand Rupees.

CCIII. Any charge to be preferred under the last preceding Section for any of the offences therein mentioned, in regard to any affidavit, deposition, or affirmation, shall and may be tried and determined in the place where such affidavit, deposition, or affirmation shall be exhibited to the Collector or Commissioners in pursuance of this Act; but if such offence shall have been committed by any European British subject, the charge shall be tried and determined by one of Her Majesty's Supreme Courts of Judicature.

CCIV. If any person shall knowingly and wilfully make or deliver any false or fraudulent account, statement, or declaration in any return false returns of profits or of the value of lands. which he is required to make under the provisions of this Act, such person shall for every such offence, if not otherwise provided for in this Act, be liable to forfeit treble the amount of Duties to which he is justly chargeable, in addition to a further sum not exceeding five hundred Rupees.

CCV. Every person who shall knowingly and wilfully aid, abet, or assist, or incite or induce any other person to make or deliver any such false or fraudulent account, statement, or declaration as aforesaid, shall, for every such offence, forfeit the sum of five hundred Rupees.

CCVI. If any person shall knowingly make any false claim for any abatement under the first Schedule of this Act, or shall be guilty of any fraud or misrepresentation in making such claim, or in obtaining or endeavouring to obtain any such abatement, or knowingly shall untruly declare the amount or value of any loss under the rules relating to Schedule 1, or the amount or value of any abatement made or agreed to be made in the rent of the land or house in his occupation on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit treble the amount of Duties justly chargeable on him in respect of the said land or house, in addition to a further sum not exceeding five hundred Rupees; and if the occupier of any such land or house, or any other person whatever, shall aid, abet, or assist any person charged to the said Duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said land or house, or the amount of such loss, with intent fraudulently to obtain for the person so charged any abatement as aforesaid, every such person shall forfeit a sum not exceeding five hundred Rupees.

CCVII. If any person shall knowingly make any false claim to any abatement under any Schedule of this Act, or to any exemption or deduction under the 13th or 14th Parts of this Act, or shall knowingly be guilty of any fraud or contrivance in making any claim under any of the said Schedules, or under the said 13th or 14th Parts of this Act, or in obtaining any abatement, or any exemption or deduction, or any certificate as aforesaid, under any of the said Schedules, or the said 13th or 14th Part, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged, or have been entitled, under the authority of this Act, to charge against any other person, or which he may have deducted or retained, or have been or be entitled as aforesaid, to deduct or retain for any payment to which such person claiming exemption as aforesaid may be liable; or if any such person shall fraudulently make a second claim for the same cause—every such person so offending shall forfeit a sum not exceeding five hundred Rupees and treble the Duties chargeable in respect of all the sources of his income, as if such claim had not been made or allowed; and if any person shall knowingly and wilfully

aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting, shall forfeit a sum not exceeding five hundred Rupees.

CCVIII. Any person who shall be guilty of any offence mentioned in Section LXXV of this Act, in regard to the Composition therein mentioned, shall forfeit a sum not exceeding five hundred Rupees and treble the Duties justly chargeable in respect of all the sources of his income.

CCIX. If any person, being duly summoned to appear before the Collector or Commissioners as aforesaid, for any of the purposes mentioned in this Act, shall refuse or neglect to appear before the Collector or Commissioners at the time and place appointed for that purpose, or if any such person, being summoned, shall appear before the Collector or Commissioners, but shall refuse to be sworn or to subscribe such oath as aforesaid, or having taken and subscribed the same, shall refuse to answer any question touching the matters depending before the Collector or Commissioners, every person so offending shall forfeit a sum not exceeding two hundred Rupees for every such offence.

CCX. If any person who ought by this Act to deliver any list, return, or declaration, shall refuse or wilfully neglect so to do within the time limited in any notice given under this Act, or shall under any pretence wilfully delay the delivery thereof, every such person so offending shall forfeit any sum not exceeding two hundred Rupees, and shall be liable to be assessed in treble the amount with which he is justly chargeable.

CCXI. If any person required by the Collector or Commissioners under this Act, to make out, verify, or deliver any return required by this Act, or to appear before the Collector or Commissioners, shall refuse or wilfully neglect to make out, verify, or deliver such return, or to appear before the Collector or Commissioners, within the time limited by the Collector or Commissioners in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding two hundred Rupees, and shall be liable to be assessed in treble the amount with which he is justly chargeable.

CCXII. If any person, being legally bound by an oath or solemn affirmation of secrecy under this Act, shall wilfully disclose any matter which by such oath or affirmation he is bound to keep secret, he shall be liable to be imprisoned with or without hard labor for a period not exceeding three years and shall also be liable to a fine not exceeding five thousand Rupees.

CCXIII. No person who shall not have been served in the manner directed by Section XXXVIII of this Act with the notice provided by that Section, shall be liable to the penalties before-mentioned for not delivering a return or declaration of his profits or income.

CCXIV. If any person shall wilfully obstruct any Assessor or Collecting Officer, or any officer duly authorized in the execution of this Act in the due execution of his office or duty, such person shall, for every such offence, forfeit a sum not exceeding five hundred Rupees.

CCXV. If any person chargeable with any Duties under this Act, shall, by fraudulently changing his place of residence or by fraudulently converting his property or any part thereof, or by fraudulently conveying or assigning, or pretending to convey or assign the same, or by fraudulently altering any security with relation to such property, or by fraudulently rendering the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same, or shall by any falsehood, wilful neglect, fraud, or contrivance whatsoever used or practised, avoid, or attempt to avoid being charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the Collector or Commissioners acting for the place wherein such person shall be chargeable, be charged and assessed in treble the amount of the charge which ought to have been made on such person; and if in any such case such person shall have been assessed in an amount less than the assessment which ought to have

been made on him, he shall be assessed and charged in treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment, and shall also be liable to be imprisoned with or without hard labor for a period not exceeding two years, and to a fine not exceeding one thousand Rupees.

CCXVI. If any person, being assessed to the said Duties, shall remove out of the District where he shall have been assessed to the said Duties, without first paying or discharging all the said Duties charged upon him which shall then be due and payable, and without leaving in such District sufficient property whereon the said Duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said Duties so left unpaid as aforesaid,) a sum not exceeding two hundred Rupees.

CCXVII. Nothing in this Act contained shall prevent any person being punished for any offence in any manner otherwise provided by law. Saving of punishment otherwise provided by law. Provided that if any proceedings be taken under this Act for the punishment of any person for an offence, a conviction or acquittal shall be a bar to any other proceedings for the same offence.

PART XX.

Mode of enforcing Penalties.

CCXVIII. Except as otherwise provided, all offences under this Act may be tried by any Magistrate, Joint Magistrate, or person lawfully exercising the powers of a Magistrate, unless the period of imprisonment to which the offender may be liable, exceed that which the Magistrate, Joint Magistrate, or other officer as aforesaid is competent to award under the laws for the time being in force in the Presidency or place in which such Magistrate, Joint Magistrate, or other Officer as aforesaid is employed. When the period of imprisonment provided by this Act exceeds the period that may be awarded by such Magistrate, Joint Magistrate, or other Officer as aforesaid, the offender shall be committed for trial before the Sessions Judge, if the evidence given before such Magistrate, Joint Magistrate, or other Officer as aforesaid shall appear to such Magistrate, Joint Magistrate, or other Officer sufficient for the conviction of the accused.

CCXIX. Except as aforesaid, all offences declared to be punishable under this Act with fine or forfeiture, or fine and imprisonment, may be tried in the District or place in which the offence was committed, or in which the person charged with the same is apprehended. District in which certain offences shall be tried.

CCXX. A Magistrate may refer for trial and decision any charge of an offence hereby made punishable by fine only, to any of his Assistants, and in such case every such Assistant may exercise all the powers vested in a Magistrate by any law for the time being in force, subject to all the rules applicable to Criminal cases deputed to such Assistant acting judicially. Magistrate may refer offences punishable with fine to his Assistants for trial.

CCXXI. The local Government may give general authority to any such Assistant to exercise, without reference by a Magistrate, any of the powers which such Assistant is hereby rendered competent to exercise upon reference by a Magistrate, subject to appeal to the Magistrate from any conviction by such Assistant within one month from the date of conviction. Local Government may authorize Assistants to exercise such powers without reference by Magistrate.

CCXXII. A Magistrate may at any time call from any of his Assistants, any case pending before such Assistants. Magistrate may call for any case pending before such Assistant.

CCXXIII. If any offence which by this Act is declared to be punishable with fine and imprisonment, or imprisonment only, shall be committed by a European British subject beyond the local limits of the jurisdiction of Her Majesty's Supreme Courts of Judicature, the offender shall be liable, upon conviction before one of the said Supreme Courts of Judicature, to the punishment to which by this Act the offender is declared to be liable upon conviction. Jurisdiction over British subjects committing certain offences beyond the limits of Supreme Court.

CCXXIV. If any offence which by this Act is declared to be punishable with fine or forfeiture, or with fine and imprisonment not exceeding six months, shall be committed by any person within the local limits of the jurisdiction of any Court of Judicature established by Royal Charter, such offence shall be punishable upon summary conviction by any Magistrate of Police of the Presidency Town or Station in which such Court is held.

CCXXV. No conviction, order, or judgment under the last preceding Section shall be quashed for error of form or procedure, but only on the merits, and it shall not be necessary to state on the face of the conviction, order, or judgment the evidence on which it proceeds, but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*, and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

All other offences committed within the limits of Supreme Court, punishable by such Court.

CCXXVI. All other offences punishable under this Act, which shall be committed within the local limits of any Court of Judicature established by Royal Charter, shall be punishable by such Court.

CCXXVII. All fines, forfeitures, or penalties imposed under the authority of this Act for offences punishable by any Magistrate, or person lawfully exercising the powers of a Magistrate, or Assistant Magistrate, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender by warrant under the hand of any of the above-named Officers.

CCXXVIII. In case any such fines, forfeitures, or penalties shall not be forthwith paid, any such Officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such Officer for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

CCXXIX. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such fine, forfeiture, or penalty, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such Officer, by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such fine or sum of money could be levied if a warrant of distress were issued, any such Officer may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of fine shall not exceed fifty Rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

CCXXX. If the offender shall be a European British subject, the Magistrate shall record the facts and transmit such record to the District Court of the District wherein the offender is convicted, and the amount of the fine, forfeiture, or penalty and the costs (if any) shall be levied in the manner provided for the execution of decrees of the Civil Court.

Award of hard labor not to be commuted to the payment of a fine.

CCXXXI. Whenever an award of hard labor is made under this Act, the Court shall not commute such labor to the payment of a fine under Regulation II. 1834 of the Bengal Code.

CCXXXII. All forfeitures or penalties not exceeding two hundred Rupees, imposed by this Act, exclusive of any increased Duties chargeable under this Act, may be recovered before the Collector or before two or more Commissioners in and for the place wherein the offence shall have been committed or the offender shall have been assessed.

Penalties not exceeding 200 Rs., and increased assessments recoverable before Collector or Commissioners.

CCXXXIII. The Collector or Commissioners shall take cognizance of any offence of which he or they shall have cognizance under the last Section, upon information or complaint in writing made to them, and upon a summons to the party accused to appear before the Collector or Commissioners at such time and place as they shall fix, or without such summons, in case the person shall be guilty of the offence in their presence.

CCXXXIV. The Collector or Commissioners shall examine into the matter of fact and proceed to hear and determine the same in a summary way, and upon proof made thereof, either by voluntary confession of the party accused, or by evidence of one or more credible witness or witnesses, or otherwise, as the case may require, to give judgment for the penalty, or if the Collector or Commissioners shall think proper, to mitigate the same for such part of the penalty as he or they shall direct.

CCXXXV. In such case the Collector or Commissioners shall assess the penalty upon the party, and charge the same in the assessment to which the penalty adjudged shall particularly relate, and in addition to the Duties in case the party shall be charged therewith.

CCXXXVI. The forfeitures or penalties so adjudged shall be levied in like manner as the Duties under this Act.

CCXXXVII. The informer shall, in all cases, upon the Collector or Commissioners certifying that he has conducted himself properly in regard to his information, be entitled to receive one moiety of the amount of the penalty awarded exclusive of any increased assessment; and when more informers than one are concerned, they shall be entitled to such moiety in such shares as the Collector or Commissioners shall award.

CCXXXVIII. The adjudication of the Collector or Commissioners shall in all cases cognizable by them be final and conclusive to all intents and purposes, without power of appeal from the same, and the proceedings of the Collector or Commissioners shall not be removeable by any process whatever into any Court of Law or Equity, or be subject to revision.

CCXXXIX. In any proceeding for the recovery of any such Duties or penalties respectively granted or imposed by this Act, such Duties and penalties respectively shall be recoverable with full costs of suit, and all charges and expenses attending the same.

CCXL. Whenever by this Act any increased rate of Duty is imposed as a penalty, or as part of, or in addition to, any penalty, such increased rate of Duty shall be added to the assessment, and be collected and levied in like manner as any Duties included in such assessment may be collected and levied.

CCXLI. All penalties, forfeitures, and fines levied under this Act, after deducting any portion thereof hereby authorized to be paid as aforesaid, shall be paid to the account to be headed Income Tax Account, in Section CXC of this Act mentioned, and shall be held available for the purposes of this Act.

PART XXI.

Miscellaneous.

CCXLII. Every provision in this Act contained and applied to the Duties in any particular Schedule, which shall also be applicable to the Duties in any other Schedule, and not repugnant to the provisions for ascertaining or charging the Duties in such other Schedule, shall, in ascertaining and charging the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed.

Governor-General in Council may postpone operation of Act in any part of India.

CCXLIII. It shall be lawful for the Governor-General of India in Council to postpone, for such period as he shall deem necessary, the period for this Act to come into operation in any part of India. But no other tax or duty shall during

Proviso. such period be leviable in that part of India except such as could be lawfully levied in addition to the Duties provided by this Act.

CCXLIV. No action or other proceeding shall be had or taken against any Officer for any thing done by him in or relating to the imposition or levying of any tax or duty heretofore imposed or levied with the sanction of the Governor-General of India in Council or of the local Government; and every tax or duty heretofore assessed or imposed by any such Officer with such sanction as aforesaid, so far only as concerns such assessment or tax or duty for the current year, may be levied or collected in the manner heretofore sanctioned by the Governor-General of India in Council or by the local Government.

CCXLV. No suit, action, or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended action and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

CCXLVI. *Clause 1.* It shall be lawful for the Governor-General of India in Council, from time to time, to prescribe and issue the forms of returns, declarations, acknowledgments, certificates, oaths, affirmations, contracts of composition, and the forms of all other documents and proceedings required by this Act, and to vary or alter the same from time to time.

Clause 2. Such forms shall be published at least three times in the Government Gazette of the several Presidency Towns and of all the places where any Government Gazette shall be published.

Clause 3. When they shall have been so published, and until they shall be altered, varied, or annulled by any subsequent order of the Government, the said forms shall be observed by all persons required by this Act to do the matters referred to in such forms, and all notices given and all returns or declarations made, and all oaths or affirmations taken or made, and all proceedings had according to such forms respectively, shall, if otherwise valid, be deemed valid and effectual.

CCXLVII. It shall be lawful for the Governor-General of India in Council, from time to time, to allow from the Duties collected under this Act, any salaries or any remuneration, whether by way of fixed fees or of percentage on sums realised or otherwise, to any officer or person who shall be appointed under this Act for the performance of any of the Duties prescribed by this Act.

CCXLVIII. 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 meanings:—

1. 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.

2. The word "India" shall mean the Territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic. c. 106, entitled an Act for the better Government of India.

3. The expression "Governor-General in Council" shall include the President of the Council of the Governor-General of India in Council.

4. The words "Local Government" shall mean the persons immediately administering the Executive Government in each Presidency, Lieutenant-Governorship, or province in India.

5. The expression "Lieutenant Governorship" shall mean any part of India for the time being under the Government or administration of any Lieutenant-Governor appointed under, or by virtue of any Act of the Imperial Parliament relating to India.

6. The word "Division" shall mean any Division of, or for the purposes of Revenue.

7. The expression "Chief Revenue Authority" shall mean the person or Board exercising the chief authority for the time being in matters of revenue alone in any Presidency, Lieutenant-Governorship, or Province, though subject to the order of the local Government, and shall not include the local Government. When in any Presidency, Lieutenant-Governorship, or Province, there shall be no person exercising such chief revenue authority throughout such Province, other than the person administering the Executive Government, the expression shall mean the person or Board exercising chief authority in matters of revenue in any Division of such Presidency, Lieutenant-Governorship, or Province.

8. The word "Collector" shall include any Officer exercising, by authority of Government, the duties of a Collector of Land Revenue, "Collector." by whatever name his Office may be designated.

9. The word "Magistrate" shall include an Assistant Magistrate exercising, or any person duly invested with, the powers of a Magistrate. "Magistrate." It shall not include Justice of the Peace.

10. The word "Land" shall include and extend to all immoveable property, and all hereditaments and tenements whatsoever, whether corporeal or incorporeal, of the nature of immoveable property, "Land." except houses, and all estates or interests therein, whether freehold or chattel, or held by lease, or howsoever otherwise, or whether partial or derivative or otherwise, and whether in divided or undivided shares.

11. The word "House" shall include and extend to all messuages and buildings used for the purpose of habitation; and all warehouses, counting houses, factories, and shops, and to all out-houses, offices, godowns, and buildings attached to, or used with, or for the purposes of, such messuages, buildings, warehouses, factories, or shops. "House."

12. The word "Rack-rent" shall mean the full rent or value at which lands or houses are worth to be let for the year. "Rack-rent."

13. The word "Owner," as applied to land or houses, shall include any person beneficially entitled in possession to an absolute estate, or to any lesser estate, whether freehold or chattel, or partial or derivative, or otherwise, at law or in equity; or any person entitled to any such estate in trust for another person. "Owner."

14. The word "Holder," as applied to land or houses, shall include any person in possession or in the receipt of the rents and profits of land or houses under any claim to be entitled to any estate, whether freehold or chattel, partial or derivative, or otherwise, at law or in equity; and whether on his account or on account of any other person. "Holder."

15. The word "Person" shall include any Corporation. "Person."

16. The word "Representative" shall extend to any person who is a legal representative of a person deceased, and shall include, in the case of a deceased person subject to the Law of England, the heirs or devisees of such a person in regard to real estate, and the executors or administrators of such person in regard to personal estate; and in the case of a deceased Mahomedan or Hindoo, the heirs and persons legally entitled to succeed to the property of such person. It shall also include the successors of a Corporation. "Representative."

17. The word "Company" shall extend to any Society, Association, Fraternity, or Partnership of any kind whatever, of or carried on by more than six persons. "Company."

18. The word "Trade" shall include any manufacture, and any business, adventure, or concern in the nature of a trade. "Trade."

19. The word "Profession" shall extend to any employment, vocation, or calling, other than a trade. "Profession."

20. The word "Profits" shall include gains of every kind. "Profits"

"Lunatic." 21. The word "Lunatic" shall include every person of unsound mind, and every person being an idiot.

22. The word "Oath" shall include an affirmation in the case of any person entitled by law to make any affirmation in lieu of any oath or affidavit.

CCXLIX. This Act shall commence and take effect from and after the 31st Commencement and day of July, 1860, and together with the Duties therein continuance of Act. contained, shall continue in force until the 1st day of August, 1865, and no longer.

Provided that this Act and the said Duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed; nor with respect to any of the said Duties which shall have been assessed and shall then remain unpaid; nor with respect to any penalty before then incurred; nor with respect to any offence of which any person shall have been guilty before that day; nor with respect to any deduction of the said Duties, or any portion thereof, authorized by Law, to be made out of any rent, interest, or other annual payment which shall become due or payable before the said last-mentioned day; nor with respect to any penalty for refusing to allow any such deduction, although such refusal may be after the said last-mentioned day; nor shall the said Duties cease in any case where the assessments for the preceding year shall not have been completed before the said 1st day of August, 1865.

And that all the powers and provisions of this Act shall continue in force for making and completing all such assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all arrears of such Duties, and also for re-assessing the same in default of payment in the manner herein directed, and for making and allowing such deduction as aforesaid, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred, and for the punishment of any offence of which any person shall have been guilty before that day.

ACT No. XXXIX OF 1860.*

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor-General on the 18th August, 1860.)

AN ACT to amend Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices.)

WHEREAS it is expedient to amend Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices): It is enacted as follows:—

I. The Duties mentioned in Sections I and III of the said Act shall be collected Duties on Public Offi- and paid in respect of every public office or employments ces, Annuities, &c. of profit in the territories of any Foreign Prince or State in alliance with Her Majesty, held by any public servant within such territories by virtue of an appointment made by any Government or public servant of Her Majesty in India, whether the salary or profits of such office or employment are paid out of, or derived from, the revenues of India or not.

II. The several provisions, rules, and exemptions in the said Act relating to the Provisions of Act said Duties in respect of public offices and employments, and XXXII of 1860 applica- annuities, pensions, and salaries payable by the Government of India, and to the assessment, reduction, and payment thereof, shall apply and extend to the said Duties in the first Section of this Act mentioned.

III. Whenever the Governor-General of India in Council shall under Section Effect of postponement of the operation of Act CCXLIII of the said Act XXXII of 1860, postpone the period for the said Act to come into operation in any part of XXXII of 1860. India, the operation of the said Act shall not be suspended in respect of the Duties payable for and in respect of any land or houses situate in such

* See the modification of this Act by Sec. 14, Act XVI of 1862, page 478.

part of India, unless the same shall be specially exempted in the order for postponement, or for or in respect of any interest, annuities, or dividends payable out of the public revenues of India, or for or in respect of any office or employment of profit, or for or in respect of any annuity, salary, or pension payable in such part of India. But all the provisions, rules, and exemptions in the said Act relating to the said Duties mentioned in this Section shall take effect in respect thereof, notwithstanding such postponement, to the same extent and in the same manner as if no such postponement had taken place.

IV. Section XXXIII of the said Act, requiring that every Commissioner and Collector or other Officer employed in making any assessment under the said Act, shall before acting in execution of the said Act take an oath of secrecy, shall not apply or extend to any Ex-officio Assessor constituted by Section XXVI of the said Act for executing the said Act for the purpose of assessing and discharging the Duties thereby imposed in respect of interest on Securities in the Government of India, and the other Duties in the said Section referred to, or to the Ex-officio Assessors constituted by Sections XXVII, XXVIII, XXIX, and XXX of the said Act, for executing the said Act for the purpose of assessing the Duties in respect of the salaries, pay, and allowances and pensions in those Sections respectively mentioned, so as to avoid or affect any assessment of such Duties made by such Ex-officio Assessors before taking the oath of secrecy mentioned in the said Section XXXIII, or so as to expose any such Ex-officio Assessor to any prosecution or proceedings whatsoever for making any assessment of such Duties as aforesaid without having taken the said oath of secrecy.

V. Every assessment heretofore made by any of the said Ex-officio Assessors of Assessments already any of the Duties in the last preceding Section mentioned, made, declared valid, and which would have been valid if such Assessor had, before acting in the execution of the said Act, duly taken the oath prescribed by the said Section XXXIII thereof, shall be a valid assessment of the said Duties, notwithstanding that such Assessor may not, before or at the time of making the said assessment, have taken an oath of secrecy as prescribed by the said Section, or any oath.

VI. No action, indictment, information, or other proceeding shall be had or taken against any Ex-Officio Assessor for or by reason of his having made any assessment of any of the Duties in Section IV of this Act mentioned, without having taken the oath of secrecy prescribed by Section XXXIII of the said Act XXXII of 1860, or any oath of secrecy.

VII. The exemption provided in Section CXXVII of the said Act XXXII of 1860 shall not extend to Officers, Non-Commissioned Officers, or Military Officers in Privates of Her Majesty's Forces or of Her Majesty's Indian Civil employment not exempt. Military Forces who may be in Civil employment other than employment in the Police.

Repeal of Section VIII. Section CXXVIII of the said Act XXXII of 1860 CXXVIII. is hereby repealed.

IX. All Commissioned Officers and Warrant Officers of Her Majesty's Navy or of the Indian Naval Forces, whose naval pay and allowances shall not exceed the full pay and allowances of a Lieutenant in Her Majesty's Indian Naval Forces:

All Officers and persons in the employment of Government in the Marine Department, whose pay and allowances shall not exceed the pay and allowances of a Lieutenant in Her Majesty's Indian Naval Forces:

All petty Officers or Seamen of Her Majesty's Navy or of Her Majesty's Indian Naval Forces, and all Seamen in the employment or pay of the Government, shall be exempted from the said Duties in respect of any pay or allowances which they may receive from Her Majesty, or from the Government, or from any public Revenue.

Provided always that the said exemptions of Officers or persons in the employment of the Government of India in the Marine Department, shall extend to all Officers and persons in the said employment, who may, by virtue of their employment, be bound to serve, or be liable to be required by the Government to serve on board of a ship or vessel at sea, or in any river or port, whether such Officers or persons shall be actually so serving or not; but shall not extend to any Officer or person who may not, by virtue of his employment, be bound or liable so to serve, when and if required by the Government.

Construction.

X. This Act shall be read and construed as part of Act XXXII of 1860.

ACT NO. XVI OF 1862.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 1st May, 1862.)

AN ACT to limit in certain cases the amount of assessment to the Duties chargeable after the 31st day of July, 1862 under Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860), and otherwise to modify the said Acts.

WHEREAS, by Act XXI of 1861, power is given to limit in certain cases for the year commencing from the 31st day of July, 1861, the amount of assessment to the Duties chargeable under Act XXXII of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices) and Act XXXIX of 1860 (to amend Act XXXII of 1860): and whereas it is expedient to give similar powers in respect of the said assessment for the whole or any of the remaining three years during which the said Acts XXXII and XXXIX of 1860 are to continue in force, to raise the limit of exemption contained in Section CXVII of the said Act XXXII of 1860, and otherwise to modify the said Acts XXXII and XXXIX of 1860; It is enacted as follows:—

I. It shall be lawful for the Governor-General of India in Council, by an order to be published in the *Government Gazette*, to direct that within the Territories or any part of the Territories subject to the local Government of any Presidency or place, the general or special notices required by Sections XXXVII and XXXVIII of the said Act XXXII of 1860 shall not be issued for the year commencing from the 31st day of July, 1862 in respect to the Duties contained in Schedules 1 and 2 of the said Act, and that in such Territories or part of such Territories the Returns of profits or income chargeable with Duties under the said Schedules as prescribed by Section XXXIX of the said Act, for the year commencing as above, shall not be required; but that in the place of such notices a general notice shall be issued in such Territories or part of such Territories to the effect that, except as hereinafter provided, the assessment of the Duties contained in the said Schedules for the year commencing as above upon the several persons liable thereto, either on their own behalf or on behalf of any other person, shall be at the same rate and on the same amount at and on which such persons were or shall be assessed for the year ending on the 31st day of July, 1862.

II. The general notice to be issued under the last preceding Section shall be in the form appended to this Act or to the like effect, and shall fix a period of two months after which the assessments under this Act shall be made. Such notice shall be published in the *Official Gazette* of the Presidency or place within which it is issued, and in such other manner as the local Government shall direct, and copies of such notice shall be affixed at the several places within such Territories or part of such Territories as are mentioned in Section XXXVII of the said Act XXXII of 1860.

III. After the expiration of the period specified in such notice, the Officers within such Territories or part of such Territories whose duty it is to make assessments under the said Acts XXXII and XXXIX of 1860, shall proceed, except as hereinafter provided without requiring the Returns prescribed by Section XXXIX of the said Act XXXII of 1860 for the year commencing from the 31st day of July, 1862 in respect to the Duties contained in Schedules 1 and 2 of the said Act, to assess the several persons in their respective jurisdictions liable to the said Duties, either on their own behalf or on behalf of any other person, for the year commencing as above, at the same rate and on the same amount at and on which such persons were or shall be assessed to the said Duties for the year ending on the date above-mentioned, and shall proceed to collect and recover the amount of such assessments for the year in which the same are payable under the provisions contained in the said Act XXXII of 1860 which are hereby declared applicable to the assessments so made.

IV. The assessment ordered to be the assessment for the year commencing from the 31st day of July, 1862, under the last preceding Section, shall, in the case of every person as aforesaid, who shall not claim in any such year to be assessed for such year under Act XXXII of 1860 as hereinafter provided, be the assessment on every such person under Schedules 1 and 2 of the said Act XXXII of 1860 for the year commencing as above, and the Duties imposed by the said Acts XXXII and XXXIX of 1860 under such Schedules shall be payable on such assessment in the same manner as if it had been made on a fresh Return made under Section XXXIX of the said Act XXXII of 1860; and all the provisions of the said Act XXXII of 1860 for the collection and enforcement of payment of Duties assessed and payable under the said Act, shall be applicable to the collection and enforcement of payment of the Duties under the assessments herein provided for.

V. If any person within such Territories or part of such Territories chargeable with the Duties contained in Schedules 1 and 2 of the said Act under Act XXXII of XXXII of 1860 or either of them, for the year commencing from the 31st day of July, 1862, shall object to the assessment provided by this Act, and shall claim to be assessed under the said Act XXXII of 1860, he shall apply to the Commissioners, Collector, or Assessor within whose jurisdiction he resides, for forms of Returns of profits or income chargeable under the said Schedules or either of them, and such person shall, within the period mentioned in such general notice, deliver the Return for the year commencing as above, filled up in the manner and containing the declaration prescribed by the said Act XXXII of 1860, at the Office of such Assessor, Commissioners, or Collector, and claim to be assessed thereon in the same manner as if this Act had not passed. No such claim to be assessed under the said Act XXXII of 1860, shall be received unless made within the period aforesaid.

VI. When any claim shall be made under the provisions of the last preceding Section within the time therein allowed, it shall be the duty of the Assessor, Commissioners, Special Commissioner, or Collector, as the case may be, to whom such claim is made; to assess the person making it on his profits or income chargeable under the said Schedules for the year commencing from the 31st day of July, 1862, in accordance with the provisions of the said Act XXXII of 1860, and all the provisions of the said Act shall be applicable to the Return and Declaration made by such person and to the assessment made upon him.

VII. Nothing in this Act shall be held to debar the Commissioners of any Presidency Town or any Collector, from issuing or causing the issue of a special notice according to the form and in the manner provided by Section XXXVIII of the said Act XXXII of 1860, to any person residing within the jurisdiction of such Commissioners or Collector whom they or he shall consider liable to the

Duties chargeable under the said Schedules 1 and 2, or either of them, for the year commencing from the 31st day of July, 1862 but to whom a special notice requiring such person to make a Return of his profits or income under the said Schedules for the year ending on the 31st day of July, 1861 shall not have been issued within such jurisdiction; or to any person to whom such special notice shall have been issued but who shall not have been assessed to the said Duties for the said year by reason of the amount of his profits or income not rendering him liable to the said Duties or for any other cause; or to any person who, such Commissioners or Collector shall have reason to believe, made a fraudulent or obviously inadequate Return of his profits or income under the said Schedules or either of them for the said year, or for the year ending on the 31st day of July, 1862, and who shall not have been surcharged upon such Return; or to any person who shall have been assessed to the Duties under the said Schedules or either of them on a Return of profits or income calculated upon any period less than a whole year. Provided that no notice shall be issued under this Section after the expiration of three months from the date of the general notice mentioned in Section I of this Act.

VIII. When a special notice shall be issued to any person under the provisions of the last preceding Section, all the provisions of the said Act XXXII of 1860 as to special notices shall apply thereto and to any return and declaration made by such person and to the assessment of such person.

IX. When any transfer of any immoveable property, which shall have been or shall be assessed to the Duties contained in the said Schedule 1 of the said Act XXXII of 1860 for the year ending upon the 31st day of July, 1862, shall have taken place subsequently to the date at which such assessment shall have been or shall be made, the person in the enjoyment of the profits or income arising from such property, at the time that the assessment of Duties thereupon for the year commencing from the 31st day of July, 1862 is made, shall be liable to be assessed on the profits of such property under the rules contained in the said Act XXXII of 1860, in the same manner as if this Act had not passed.

Act not to apply to Duties under Schedules 3 and 4.

Governor-General in Council may extend this Act to the year commencing 31st July, 1863, or the year commencing 31st July, 1864, or both.

X. This Act shall not apply to the Duties contained in Schedules 3 and 4 of the said Act XXXII of 1860, or to the assessment, collection, and recovery of such Duties.

XI. The Governor-General of India in Council may extend the provisions of this Act to the year commencing from the 31st day of July, 1863, or the year commencing from the 31st day of July, 1864, or to both of those years, and on such extension the several provisions of this Act shall *mutatis mutandis* apply to such year or years in the same manner as they apply to the year commencing from the 31st day of July, 1862.

XII. If any person shall be desirous of compounding for the Duties mentioned in Schedules 1 and 2 or either of the said Schedules of the said Act XXXII of 1860 for the entire period of three years from the 31st day of July, 1862, and shall be willing to pay the whole amount of the Duties payable under the said Schedule or Schedules for such three years at one time, he may make an application to that effect, and it shall be lawful for the Commissioners of any Presidency Town, or any Collector beyond the limits of any such Town, with the sanction of the Commissioner of Land Revenue or other Revenue Authority to whom such Collector is immediately subordinate, to assess such person under the said Schedule or Schedules (as the case may be) for each of the three years aforesaid at the rate and amount assessed on him under the said Schedule or Schedules (as the case may be) for the year ending on the 31st day of July, 1861, or if such person shall have been assessed on a fresh Return made for the year commencing from the 31st day of July, 1861, then at the rate and on the amount assessed on him in the said Schedules or Schedule, for such year without any such addition as is provided in Section LXIX or LXX of the said Act XXXII of 1860, and the payment by such person of the aggregate amount chargeable on him for the said three years on such assessment under the said Schedule or Schedules shall be received and taken by the said Commissioners or Collector in full satisfaction and discharge of the liability of such person to assessment under the said Schedule or Schedules during the said three years, and shall have the effect of a final settlement by such person with the Government of India in respect of all claims whatsoever in respect of such assessment. Provided that such payment be made on or before a date to be fixed by such Commissioners or Collector, and provided also that all the provisions of Section LXXV of the said Act relating to fraud shall apply to a composition under this Section.

XIII. From and after the 31st day of July, 1862, Sections CXVI, CXVII, CXVIII, and CXIX of the said Act XXXII of 1860 shall cease to have effect, except in respect of any Duty chargeable upon any person under the said Acts XXXII and XXXIX of 1860 for either of the years commencing from the 31st July, 1860, and the 31st July, 1861, or for both of such years, or in respect of any assessment made under the said Acts upon any person for either or both of the said years.

XIV. From the 31st July, 1862, with the exception contained in the last preceding Section, the two following Sections shall stand in the place of the said Sections CXVI, CXVII, CXVIII, and CXIX of the said Act XXXII of 1860, and shall be read and construed as if they formed part of the said Act, namely:—

Exemption of persons whose annual profits or income do not amount to 500 Rupees.

(1.) No person shall be chargeable to any Duty under the said Acts XXXII and XXXIX of 1860, whose annual profits or income from whatever source derived, estimated as in the said Act XXXII of 1860, do not amount to 500 Rupees.

(2.) Every person assessed under the said Acts XXXII and XXXIX of 1860, for the year commencing from the 1st August, 1862 on an income or profits amounting to 500 Rupees, who shall claim to be exempted from payment of Duty on the ground that his income and profits do not amount to 500 Rupees, shall, within the time limited by the said Act XXXII of 1860 for delivering in the Returns and Declarations required by the said Act or within such further time as the Collector or Commissioners respectively shall, for special cause assigned, allow, deliver, or cause to be delivered to the Assessor of the place where such claimant shall reside, a notice of his claim to such exemption, together with a declaration signed by such claimant and in such form as shall be prescribed as aforesaid, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged or may be entitled to charge against any other person, on account of the duties made payable by this Act, or which he may have deducted or may be entitled to deduct under the authority of this Act, from any payment to which he may be liable.

XV. Sections CXCI, CXCH, CXCH, and CXCH of the said Act XXXII of 1860, which provide that separate accounts shall be kept of the one per cent. Duty under Section III of the said Act, and that the amount thereof shall be appropriated in the manner therein directed, are hereby repealed. Provided that a sum being not less than 20 per cent. of the gross sum collected on account of the Duties of 3 and 1 per cent prescribed by Sections I and III of the said Act shall be appropriated to each Presidency, Lieutenant-Governorship, and Province under a Chief Commissioner, in the proportion which shall be determined by the Governor-General in Council, having regard to the proportion in which every such Presidency or Lieutenant-Governorship or Province under a Chief Commissioner shall contribute to the whole amount of the Duty raised under the said Act XXXII of 1860, and shall be expended by the local Governments and Chief Commissioners thereof in Roads, Canals, and other reproductive public works which have been duly sanctioned in the various Districts under them, as they may think fit, having regard to the respective contribution of such Districts.

Proviso.

XVI. It shall be lawful for the Governor-General of India in Council, in the exercise of the powers specified in Section CCXLVI of the said Act to prescribe XXXII of 1860, from time to time to prescribe particular forms of Returns of profits and income for any part or parts of the British Territories in India. The forms so prescribed shall be published at least three in the Government Gazette of such part or parts of such Territories, and when so published, and until they shall be altered, varied, or annulled by any subsequent order of the Governor-General of India in Council, such forms shall be observed by all persons in such part or parts of such Territories who, by the said Act, are required to do the matters referred to in such forms, and all Notices given and Returns or Declarations made, and all oaths and affirmations taken or made, and all proceedings had according to such forms respectively by such persons shall, if otherwise valid, be deemed valid and effectual.

NOTICE.

Income Tax Act, Schedules 1 and 2.

Under the orders of the Governor-General of India in Council, Notice is hereby given that, except in the case of any person or persons to whom a special notice is issued the assessment for the Income Tax for the year commencing from the 31st July, 1862, under Schedules 1 and 2, Act XXXII of 1860, (Income Tax Act) will be the same as for the year ending on the said 31st day of July, 1862; provided that if any person object to such assessment, he may apply to the Commissioners, Collector of his District, or to the Assessor of his Division, for forms of Returns of profits or income under the said Schedules, and send in his Return thereof within two months from the 31st July in that year, and he will then be assessed on such Return under the said Act XXXII of 1860.

Dated

Collector or (Commissioner.)

ACT No. XXVII OF 1863.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 16th May, 1863.)

AN ACT to further amend Act XXXII of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices), and to amend Act XXXIX of 1860 (to amend Act XXXII of 1860), and Act XVI of 1862 (to limit in certain cases the amount of assessment to the Duties chargeable after the thirty-first day of July, 1862, under Act XXXII of 1860, and Act XXXIX of 1860, and otherwise to modify the said Acts).

WHEREAS it is expedient to diminish the amount of Duties chargeable under Act XXXII of 1860 (for imposing Duties on profits arising from Property, Professions, Trades, and Offices), and under Act XXXIX of 1860 (to amend Act XXXII of 1860), and for that purpose to amend those Acts: and also to amend Act XVI of 1862 (to limit in certain cases the amount of assessment to the Duties chargeable after the thirty-first day of July, 1862, under Act XXXII of 1860, and Act XXXIX of 1860, and otherwise to modify the said Acts); It is enacted as follows:—

I. From and after the thirty-first day of July, 1863, the said Act XXXII of 1860, and the said Act XXXIX of 1860, and the said Act XVI of 1862, shall be read and construed as if, in the first Section of the said Act XXXII of 1860, the words “the yearly Duty of two Rupees for every hundred Rupees of the annual value thereof” appeared instead of the words “the yearly Duty of three Rupees for every hundred Rupees of the annual value thereof” except as to any Duties which shall have become chargeable under the said Acts previously to the said thirty-first day of July, 1863.

II. Section XV of Act XVI of 1862, shall, from and after the said thirty-first day of July, 1863, be read and construed as if the words “not less than twenty per cent. of the gross sum collected on account of the Duties of two and one per cent.,” appeared therein in lieu of the words “not less than twenty per cent. of the gross sum collected on account of the Duties of three and one per cent.”

CHAPTER X.

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**STAMP ACT.**

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# CHAPTER X.

## ACT X. OF 1862.

(Received the assent of the Governor-General on the 17th April 1862.)

*An Act to consolidate and amend the Law relating to Stamp Duties.*

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to Stamp Duties; It is enacted as follows :—

I. From the time when this Act shall come into force, Regulation XII. 1833 of the Bombay Code (*for modifying the rule provided in Clause first, Section iii. Regulation IV. 1827 for valuing lands in*

Repeal of Laws.

*Civil actions*), Act XXXVI. of 1860 (*to consolidate and amend the law relating to Stamp Duties*), Act XL. of 1860 (*to amend Act XXXVI. of 1860, and Act LI. of 1860 (further to amend Act XXXVI. of 1860)*) are repealed, except in so far as they rescind other Acts or Regulations or parts of other Acts or Regulations, and except as regards Deeds, Instruments, or Writings which shall have been made or executed, and all proceedings or matters which shall have taken place before this Act shall come into force. In respect of any such Deed, Instrument, or Writing, the provisions of the Acts and Regulations which were in force at the time such Deed, Instrument, or Writing shall have been made or executed, or such proceeding or matter shall have taken place, shall be applicable in the same manner as if this Act had not been passed.

II. For every Deed, Instrument, or Writing which shall be executed from the time when this Act shall come into force, and which shall

Stamp Duty payable under Schedule A.

be of any of the kinds specified as requiring Stamps by the Schedule A. annexed to this Act, there shall be payable to Government a Stamp Duty of the amount indicated in the said Schedule to be proper for such Deed, Instrument, or Writing.

III. If any person shall draw, or, except as provided in Section xxiv. of this Act, shall accept, endorse, negotiate, pay, or receive payment of

Penalty for drawing, &c., unstamped or insufficiently stamped Bill of Exchange, &c.

any Bill of Exchange, Promissory Note, Draft, Cheque, or other similar Instrument, or if any person shall make, execute, sign, or be a party to any Deed, Instrument or other Writing, engrossed on unstamped or insufficiently stamped paper or other material, which should bear a Stamp of the value set forth in Schedule A. annexed to this Act, every such person so offending, shall (unless in any case in which a higher penalty is imposed by this Act) forfeit a sum not exceeding one hundred Rupees, or a sum equal to ten times the value of the Stamp omitted to be used, if the sum so calculated exceed one hundred Rupees.

IV. The Governor-General of India in Council shall prescribe the form, size, and material of the Stamps to be used, and the mode and place

Governor-General in Council to prescribe the form, &c., of Stamps to be used.

of impressing, affixing, or denoting thereupon the value of the same under the provisions of this Act, and may from time to time alter and vary the orders which he may so issue. The orders made by the Governor-General of India in Council under this Section shall be published in the *Official Gazette* of the several Presidencies and places in which such orders are to be in force.

V. The Duty imposed by this Act on Receipts and Drafts or Orders for the payment of money on demand and bearing the date on which

Receipt Stamps how to be denoted.

the Draft or Order is made, may be denoted by an adhesive Stamp affixed to the paper upon which such Instrument is

written.

Adhesive Stamps may be used for transfers of shares of Banking Corporations, &c.

VI. The Duty chargeable on the transfer of a share of any Banking Corporation or Joint Stock Company, which by any law applicable to such Corporation or Company can be effected by simple endorsement, may be denoted by an adhesive Stamp affixed thereto.

VII. It shall be lawful for the Governor-General of India in Council, by an order to be published in the *Official Gazette*, to authorize the use in the whole or in any part of the British Territories in India to be mentioned in such order, of adhesive Stamps for any Deeds, Instruments, or Writings required to bear a Stamp other than the Instruments mentioned in the last two preceding Sections.

VIII. In any case where an adhesive Stamp shall be used as hereinbefore authorized, the person making the Deed, Instrument, or Obliteration of adhesive Stamp when used. Writing to which such Stamp is affixed, shall, before the Deed, Instrument, or Writing shall be delivered out of his hands, custody, or power, cancel the Stamp so used by writing thereon his name or the initial letters of his name, or in such other manner as to show that such Stamp has been made use of, and so that the same shall not admit of being used again; and if any person who shall write or give any Receipt or discharge or make or sign any Draft or Order, or any other Deed, Instrument, or Writing with an adhesive Stamp thereon when an adhesive Stamp is allowed to be used, shall not *bonâ fide* in manner aforesaid cancel such Stamp, he shall forfeit a sum not exceeding one hundred Rupees.

IX. The Duty imposed by this Act on Foreign Bills of Exchange shall be paid on account of all Bills drawn within, but payable out of, the British Territories in India, and on account of all Bills drawn out of the British Territories in India, which shall be accepted, endorsed, transferred, paid, or otherwise negotiated within those Territories wheresoever the same may be payable; and the duty so imposed on Bills drawn out of the British Territories in India, may be denoted by adhesive Stamps to be affixed to such Bills as hereinafter directed.

X. Every Bill of Exchange which shall purport to be drawn at any place out of the British Territories in India shall, for all the purposes of this Act be deemed to be a Foreign Bill of Exchange drawn out of the British Territories in India, and shall be chargeable with Stamp duty accordingly, notwithstanding that in fact the same shall have been drawn within those Territories.

XI. The holder of any Bill of Exchange drawn out of the British Territories in India, and not having a proper Stamp affixed thereon as herein directed, whether the same be a single Bill or one of a set of two or more Bills, shall, before he shall present the same for acceptance or for payment, or endorse, transfer, or in any manner negotiate such Bill, affix thereto a proper adhesive Stamp for denoting the Duty by this Act charged on the amount of such Bill when drawn singly, and the person who shall present such Bill, for acceptance or payment, or who shall endorse, transfer, or in any manner negotiate such Bill, shall, before he shall deliver the same out of his hands, custody, or power, cancel the Stamp so affixed by writing across the Bill as his endorsement his name or the name of his firm and the date of the day and year on which he shall so write the same, or by affixing thereon or across the same the seal or mark which he is in the habit of using, or in such manner as to show that the Stamp has been made use of, and so that the same shall not admit of being used again; and if any person shall present for acceptance or for payment, or shall accept, pay, or endorse, transfer, or in any manner negotiate any such Bill as aforesaid whereon there shall not be such adhesive Stamp as aforesaid, duly affixed, or if any person, who ought as directed by this Act to cancel such Stamp in manner aforesaid, shall refuse or neglect so to do, every such person so offending in any such case shall be liable to the penalty prescribed in Section iii. of this Act; and no person who shall take or receive from any other person any such Bill as aforesaid

The holder of a Bill drawn out of the British Territory to affix an adhesive Stamp thereon before negotiating it.

Penalty for negotiating such Bill without a Stamp affixed, or for neglecting to cancel such Stamp.



either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose whatever, unless at the time when he shall so take or receive such Bill, there shall be such Stamp as aforesaid affixed thereto and cancelled in the manner thereby directed.

XII. If any person shall, within the British Territories in India, draw any Bill of Exchange, purporting to be drawn in a set of two or more, and shall not draw at the same time on paper duly stamped as required by this Act, the whole number of Bills of which such Bill purports the set to consist, he shall forfeit a sum not exceeding one thousand Rupees.

XIII. If any person, in order to avoid the payment of the duty prescribed by Schedule A. annexed to this Act, shall make or draw any Bill of Exchange bearing a date subsequent to the date on which such Bill is actually made or drawn, or if any person, knowing that such Bill has been so post-dated, shall take or receive such Bill, or shall accept, pay, endorse, transfer, or in any manner negotiate the same, every such person so offending shall forfeit a sum not exceeding five hundred Rupees.

XIV. Except as otherwise provided by this Act, no Deed, Instrument, or Writing, for which any Duty shall be payable under Section ii. of this Act, shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any Civil proceeding in any Court of Justice, whether established by Royal Charter or otherwise, or shall be acted upon in any such Court, or by any public Officer, or shall be registered in any public Office or authenticated by any public Officer, unless such Deed, Instrument, or Writing be upon a Stamp, or when an adhesive Stamp shall be allowed to be used, shall bear a Stamp of a value not less than that indicated to be proper for it by the Schedule A. annexed to this Act.

Provided that every Deed, Instrument, or Writing liable to Stamp Duty, shall be admitted as evidence in any Criminal proceeding, although it may not have the Stamp required by this Act impressed thereon or affixed thereto.

XV. *Clause 1.*—If any Deed, Instrument, or Writing requiring to be stamped under Section ii. of this Act, shall have been executed on paper not bearing the proper Stamp, the Collector of Stamp Revenue of the District, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp did not arise from any intention to evade payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government, may, on payment of the proper Stamp Duty, or if the Deed, Instrument, or Writing shall be insufficiently stamped, on payment of such sum as with the amount of the Stamp upon such Deed, Instrument, or Writing, shall suffice to complete the prescribed amount, and as a penalty, double the amount required to make up the same, direct that such Deed, Instrument, or Writing be duly stamped; provided that such Deed, Instrument, or Writing be presented to such Collector for the purpose of having the proper Stamp affixed to or impressed upon it within six weeks from the date of its execution. If the Collector be satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp arose solely from urgent necessity or unavoidable accident, he may remit the penalty prescribed by this Section.

*Clause 2.*—If any Deed, Instrument, or Writing requiring to be stamped under Section ii. of this Act, which shall have been executed on unstamped or insufficiently stamped paper, shall be brought to such Collector for the purpose of being properly stamped after six weeks from the date of its execution, but within four months from that date, such Collector, if satisfied that the omission or neglect to execute such Deed, Instrument, or Writing on paper bearing the proper Stamp, did not arise from any intention to evade the payment of the Stamp Duty prescribed by this Act for such Deed, Instrument, or Writing, or otherwise to defraud the Government,

may, on payment of a sum sufficient to make up the proper amount of Stamp Duty, and as a penalty treble the amount required to make up the same, direct that the requisite Stamp be impressed on such Deed, Instrument, or Writing; or if such

Penalty if brought after four months.

Deed, Instrument, or Writing shall not be brought to such Collector until after the expiration of four months from the date of its execution, the requisite Stamp may be ordered to be impressed on payment of the sum required to make up the proper amount of Stamp Duty, and as a penalty twenty times the amount required to make up the same.

Collector to determine whether, on payment of penalty, a Deed, &c., executed on unstamped or insufficiently stamped paper, shall be stamped.

*Clause 3.*—It shall be the duty of the Collector of the Stamp Revenue of the District, to determine whether the requisite Stamp shall be impressed on any Deed, Instrument, or Writing falling under the last two preceding Clauses, which shall have been executed on unstamped or insufficiently stamped paper:

Collector to decide the proper amount of Stamp Duty to be impressed upon any deed, &c., under this Section.

*Clause 4.*—Whenever a doubt shall arise respecting the proper amount of the Stamp to be impressed under this Section on any Deed, Instrument, or Writing, the Collector of Stamp Revenue of the District shall determine the amount of Stamp to be impressed upon such Deed, Instrument, or Writing.

Board of Revenue, &c., may in certain cases order the proper Stamp to be impressed.

*Clause 5.*—In any case falling within this Section in which it shall appear to the Board of Revenue or the Chief Controlling Revenue Authority that a Collector of Stamp Revenue has directed an improper Stamp to be impressed upon any Deed, Instrument, or Writing, such Board or other Authority as aforesaid, may, if the Stamp ordered by the Collector to be impressed upon such Deed, Instrument, or Writing shall not have already been impressed thereupon, order the proper Stamp to be impressed upon such Deed, Instrument, or Writing upon payment of the proper amount of Stamp Duty and the penalty to which the holder of such Deed, Instrument, or Writing is liable under Clause 1 or Clause 2 of this Section.

Mitigation or return of penalty under this Section.

*Clause 6.*—The Board of Revenue or other Chief Controlling Revenue Authority may, upon petition, order any penalty imposed under this Section to be mitigated, and if paid, may order the whole or any part of it to be returned.

The Stamp impressed under the preceding Section to be taken to be the proper Stamp.

XVI. The Stamp which shall be impressed under the last preceding Section, shall be taken in any Court of Justice to be the proper Stamp required by this Act for the Deed, Instrument, or Writing on which the same is impressed.

In cases falling under Section xv., Civil Courts may receive in evidence unstamped or insufficiently stamped Deeds, on payment of the proper Stamp Duty and penalty.

XVII. *Clause 1.*—In any case in which a Stamp might be impressed under Section xv. of this Act, a Civil Court may receive in evidence any Deed, Instrument, or Writing not bearing the Stamp prescribed by Schedule A. annexed to this Act, on payment into Court of the proper amount of Stamp Duty to be determined by the Court, whose decision on the point shall be final, together with the penalty required by the said Section.

*Clause 2.*—An entry under preceding Clause.

of such payment setting forth the amount thereof shall be made in a book to be kept by the Court, and shall also be endorsed on the back of the Deed, Instrument, or Writing, and shall be signed by the Court. The Court shall, at the end of every month, make a return to the Collector of the Stamp Revenue of the District, of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of Duty, stating the number and title of the suit, and the name of the party from whom such money was received, and the date, if any, and description of the document, for the purpose of identifying the same; and the Court shall pay over the money so received to such Collector or to such person as he may appoint to receive the same. Such Collector or other proper Authority shall, upon the production of the Deed, Instrument, or Writing, with the endorsement hereinbefore mentioned, cause it to be stamped thereon with a Stamp of the amount paid into Court on account of such Duty. The provisions contained

in Clause 6, Section xv. of this Act as to the mitigation or payment of penalties paid to the Collector, shall be applicable to penalties paid into Court under this Section.

No unstamped or insufficiently stamped Deed, &c., to be stamped, except as aforesaid.

XVIII. No Deed, Instrument, or Writing executed on unstamped or insufficiently stamped paper, shall be stamped at any time after the execution thereof, except as hereinbefore provided.

XIX. When in any

Procedure (in cases other than those provided for in Sections xv. and xvii.) for determining the proper amount of Stamp Duty to be impressed on any Deed.

shall, at the same time, pay a fee of ten Rupees, and thereupon such Board or other Authority as aforesaid shall determine the amount of Stamp which such Deed, Instrument, or Writing should bear, and on payment thereof, shall cause such Deed, Instrument, or Writing to be impressed with such Stamp, and an additional Stamp denoting that such adjudication fee has been paid. A Deed, Instrument, or Writing so stamped, shall be received in evidence as properly stamped in any Court of Justice.

XX. The cost of transmitting by post any Deed, Instrument, or Writing required to be stamped under any of the foregoing Sections of this Act, and the cost of registering the same at the Post Office for transmission, shall, in all cases, be borne by the party applying to have such Deed, Instrument, or Writing stamped.

XXI. The Government shall not be responsible for any loss or damage which shall occur in respect of any Deed, Instrument, or Writing entrusted to the Collector of Stamp Revenue of the District for the purpose of being stamped, and no person employed by the Government in the Stamp Department shall be responsible for any such loss or damage, unless such person shall wilfully, fraudulently, or by gross negligence, cause such loss or damage.

Provisions of Sections xv. and xvii. not to extend to Bills of Exchange, &c.

XXII. The provisions of Sections xv. and xvii. of this Act shall not extend to Bills of Exchange or other forms of Orders for money, or to Receipts for money.

XXIII. The payment of any penalty under Section xv. or Section xvii. of this Act shall exempt the person paying the same from any further penalty for any such omission or neglect as is therein described, and if any other such penalty shall already have been imposed, the same shall be taken so far as it goes in reduction of any penalty under the said Sections.

XXIV. When any Draft or Order for the payment of money on demand chargeable with the Stamp Duty of one anna shall come to the hand of any person unstamped, it shall be lawful for such person to affix thereto the necessary adhesive Stamp and to cancel the same in the manner required by this Act, and upon so doing to charge the Duty against the person who ought to have paid the same, or to deduct such Duty from the sum so directed to be paid, and such Draft or Order shall, so far as relates to the Stamp Duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty which he may have incurred by issuing the said Draft or Order unstamped.

XXV. If any person shall, within the British Territories in India, execute any Policy of Marine Insurance, purporting to be drawn in a set of two, and shall not at the same time execute on paper duly stamped as required by this Act, the two numbers of which such Policy purports the set to consist, every such person so offending shall forfeit a sum not exceeding one thousand Rupees.



## XXVI. In modification of so much of Section 98 of the Code of Civil Procedure as declares that on the application of the plaintiff

Refund in certain cases of half the amount of Stamp Duty on plaint, in the event of agreement, compromise, or satisfaction.

reciting the substance of any agreement, compromise, or satisfaction, in accordance with which a suit is adjusted and disposed of, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the plaint, if the application shall have been presented before the settlement of issues, or half the amount if presented at any time after the settlement of issues and before any witness has been examined,—it is enacted that if such application shall have been presented before the suit is called up for the settlement of issues, or in suits in which the summons to the defendant shall be for the final disposal of the suit, as directed in Section 41 of the said Code, and in Section 9 of Act XLIII. of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts established by Royal Charter*) before the hearing of the suit has commenced, the Court, if satisfied that such agreement, compromise, or satisfaction has been actually entered into or made, shall grant a certificate to the plaintiff, authorizing him to receive back from the Collector half the amount of Stamp Duty paid on the plaint. Provided that no such certificate shall be granted if the adjustment between the parties be such as to require a decree to pass, on which process of execution can be taken out, or in any appealed suit.

## XXVII. No larger sum shall be recoverable in any Court of Justice by reason

What sum recoverable under a Writing bearing an optional Stamp.

of any Deed, Instrument, or Writing, for which an optional Stamp is indicated to be proper by the Schedule A. annexed to this Act, than the largest sum for which if specially stated in a Deed, Instrument, or Writing of the same denomination, the Stamp actually used under the option so given would be of sufficient value. And no such Deed, Instrument, or Writing shall be held by any Court of Justice to be valid in respect to any sum of money larger than that for which the Stamp on the said Deed, Instrument, or Writing would be sufficient.

## XXVIII. No Justice of the Peace or any Officer, before whom an affidavit not

Stamp on certain affidavits.

made for the immediate purpose of being filed, read, or used in any Court of Justice, may be taken, shall receive or attest such affidavit, unless it be written on a Stamp of not less than the value prescribed by the Schedule A. annexed to this Act.

## XXIX. Every person receiving payment of any sum of money, the receipt for

Expense of providing Receipt Stamps, &c.

which under this Act requires a Stamp shall (if required) give a receipt, bearing the proper Stamp indicated by this Act, and shall bear the expense of furnishing the same, and in case of refusal, shall be liable to a penalty not exceeding one hundred Rupees. The expense of providing the Stamp of any Bill of Exchange, Letter of Credit, Draft, Cheque on a Banker or other person, Promissory Note, or other Order or Obligation for the payment of money made or drawn in the British Territories in India (not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses,) shall be borne by the person making or drawing the same.

## XXX. Except in any Court of Justice established by Royal Charter or in any

Stamp Duties under Schedule B.

Court of Small Causes established within the local limits of the jurisdiction of any such Court, no Instrument or Writing of any of the kinds specified as requiring Stamps in the Schedule B. annexed to this Act, shall be filed, exhibited, or recorded in any Court of Justice or Government Office, or shall be received or furnished by any public Officer, unless such Instrument or Writing be upon a Stamp of a value not less than that indicated to be proper for it by the said Schedule B. Provided that nothing in this Act shall be held to repeal any special provision in

Proviso.

the Code of Civil procedure or in any other Act or Regulation for the use of plain or unstamped paper in any judicial proceeding, unless such provision shall be expressly repealed by this Act.

Effect of provision contained in the Schedules.

XXXI. Every provision contained in the Schedules annexed to this Act, shall be of the same force as if it were contained in the body of the Act.

XXXII. All questions relating to the valuation of claims for the purpose of determining the amount of Stamp Duty chargeable under Schedule B. annexed to this Act on any petition of plaint or appeal, shall be decided by the Court in which such petition of plaint or appeal is filed, subject to any appeal to which the orders of such Court are open.

XXXIII. The Governor-General of India in Council may, from time to time, by an order to be published in the Official Gazette, direct that in the whole or in any part of the British Territories in India to be specified in such order, such lower rates of Stamp Duty as he shall prescribe, shall be taken on all or any of the Deeds, Instruments, or Writings specified in the Schedules annexed to this Act, or altogether exempt the same, and in like manner, as occasion shall require, cancel or vary such order to the extent of the powers hereby given. Such cancelment or variation shall also be notified in the Official Gazette.

Appointment of Officers for collection of Stamp Revenue.

XXXIV. The local Government shall appoint Officers for the collection of the Stamp Revenue, and shall assign Districts to such Officers.

XXXV. All orders passed by the Collectors of Stamp Revenue shall be open to revision by the Board of Revenue or other Chief Controlling Revenue authority, except orders passed under Section 15 of this Act, when the Collector shall allow a Deed, Instrument, or Writing not bearing the proper Stamp to have the proper Stamp impressed upon it, and orders passed under Section 50 of this Act, when the Collector shall allow a new Stamp or the value in money to be given in lieu of any Stamp which shall have been damaged, soiled, or rendered unfit for use. All such orders shall be final and shall not be open to revision.

XXXVI. The local Government may license or cause to be licensed Venders of Stamps, and may direct how and under what conditions Stamps may be supplied to such Venders for sale, and what accounts of such Stamps shall be kept by them. The license may be for any time, and may, at any time, be revoked by the authority granting the same.

XXXVII. Every Vender of Stamps shall, at all times, have his license, together with the Schedules annexed to this Act, in the Vernacular language of the District, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty Rupees.

XXXVIII. Every Vender of Stamps shall write on the back of every Stamp which he sells, except adhesive Stamps and Stamps used for Receipts, or for Bills of Exchange, Promissory Notes, Drafts, or other Orders for money, Agreements for loans falling under Article 13 of the Schedule A. annexed to this Act, or Bills of Lading, the date of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred Rupees.

XXXIX. Any Vender who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding Section, shall be punished by a fine not exceeding five hundred Rupees, or imprisonment with or without hard labor not exceeding three months or both.

XL. Every Vender of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which the Vender is duly authorized to receive in payment for Stamps, on pain of a fine not exceeding one hundred Rupees.

Stamp Vender accepting any consideration other than that authorized.

hundred Rupees.

**XLII.** Any Vender who demands or accepts, for any Stamps, any consideration exceeding the value of such Stamp, shall be punished by imprisonment with or without hard labor for a period not exceeding six months, or by a fine not exceeding ten times the value so demanded or accepted, or by both, and it shall be in the discretion of the Court or Officer passing the sentence, to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepted.

Stamp Vender accepting any consideration exceeding the value of the Stamp.

**XLIII.** Any Vender or other person who, after any period which may have been appointed by the Governor-General of India in Council for the commencement of the use of new Stamps, sells any stamps, shall be punished by a fine not exceeding one hundred Rupees.

**XLIV.** If any Vender refuse or omit to render any account required from him, or to permit the Collector of the Stamp Revenue of the District, or any Officer duly authorized by such Collector to inspect his accounts or to examine the store of stamps in his possession, it shall be lawful for such Collector to proceed against such Vender for the recovery of the value of the balance of Stamps standing against him in the books of such Collector, or for the recovery of the balance of money standing against such Vender in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing Revenue or rent to Government.

Stamp Vender refusing or omitting to render accounts.

**XLV.** Any Vender who, upon the determination, revocation, or resignation of his license, does not, within such reasonable time as shall have been prescribed by the Collector of the Stamp Revenue of the District, make over to some Officer duly authorized to receive the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining, or which ought to be remaining for sale in his hands, and any balance of cash which may be due from him to Government in respect of such Stamps, shall be liable to a fine not exceeding five hundred Rupees; provided always that no Vender shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by the last preceding Section the Collector of the Stamp Revenue of the District is empowered to adopt for the recovery of the value of any Stamps or balance of cash remaining in the hands of, or standing against, such Vender.

Delivery of Stamps, &c., by Vender on determination of his license.

**XLVI.** Upon the death of any Vender, the person in possession of such Vender's effects shall, upon demand being made by the Collector of Stamp Revenue of the District, or any Officer duly authorized by him, make over within a reasonable time to such Collector or Officer as aforesaid, any Stamps which the deceased Vender shall have received for sale on the part of Government and shall not have sold at the time of his death, and any account kept by such deceased Vendor in respect to such Stamps, of which Stamps and accounts such person as aforesaid may have the possession, or be able to obtain the possession, on pain of a fine not exceeding five hundred Rupees.

On death of Stamp Vender, unsold Stamps, &c., to be delivered to a duly authorized Officer.

**XLVII.** The Collector of Stamp Revenue of the District may call upon the surety of a Vender of Stamps, to make good the value of the balance of Stamps standing against such Vender in the books of such Collector, or the balance of money standing against such Vender in the books of such Collector, and on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps, or for the recovery of the balance of money as aforesaid, in the same manner as Collectors of Land Revenue are authorized by law to proceed against the surety of a person owing Revenue or rent to Government.

Proceedings against sureties of Stamp Vender.



XLVIII. No person, not being a licensed Vender of Stamps duly appointed, shall sell any Stamp, unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred Rupees; provided that nothing in this Section shall be held to apply to any adhesive Stamp, or to any Stamp used for a Receipt, Bill of Exchange, Promissory Note, or other Order for money, or to an Agreement for a Loan falling under Article 13 of the Schedule A. annexed to this Act, or to a Bill of Lading.

XLIX. If any licensed Vender die, or if his license expire or be revoked, the Stamps in the possession of such Vender, of which, after deducting the percentage or discount allowed, he has paid the amount to Government, may within three months from the date of the death of such Vender, or from the date on which his license expired or was revoked, as the case may be, be brought to the Collector of Stamp Revenue of the District, who shall repay such amount. Provided that such Stamps were actually in the possession of such Vender for the purpose of sale, and were procured by him from the Collector of Stamp Revenue of the District.

L. *Clause 1.*—If any Stamp Paper, after having been obtained in the manner allowed by this Act, shall have become damaged, spoiled, or unfit for use either by any accident happening to the same, or because of some error in the drawing up or copying of any Deed, Instrument, or Writing thereupon, which being discovered before such Deed, Instrument, or Writing shall be finally signed and executed, renders the same of no avail; or when by reason of the death or refusal of the party whose signature may be necessary to effect the transaction intended by such Deed, Instrument, or Writing, it remains incomplete and of no avail; or when by the refusal of any office or trust that may be granted by a Deed, Instrument, or Writing, it has failed of the purpose intended; or if any Deed, Instrument, or Writing duly stamped shall not have been finally executed by reason of any accident having happened to the same or because of some error in the drawing up or copying thereof having been discovered, the same is rendered of no avail; or if by reason of failure of consideration, the transaction intended by such Deed, Instrument, or Writing cannot be effected, or such transaction has been effected by some other Deed, Instrument, or Writing duly stamped, or in the case of a Promissory Note, Bill of Exchange, or the like, if by non-delivery to the payee or person acting on his behalf, or from other cause, the same is never brought to use, and in the case of a Bill of Exchange, other than a Bill drawn in sets as provided in this Act, if it shall not have been presented for acceptance; in all such cases, it shall be competent to the Collector of the Stamp Revenue of the District, upon delivery being made of such stamped paper, so damaged, spoiled, or rendered unfit for use, to cause a similar Stamp or Stamps of equal value to be delivered to the owner of such Stamp Paper, so damaged, spoiled, or rendered unfit for use, or to his representative, upon payment of the value of the Paper on which the new Stamp shall be impressed. The provisions of this Section shall not extend to any Bill of Exchange drawn in a set, if any one of such set shall have been delivered to the payee, or to any adhesive Stamp.

*Clause 2.*—The owner of any Stamp which shall be damaged, spoiled, or rendered unfit for use as aforesaid, shall prefer his application to the Collector of Stamp Revenue of the District in which he may have purchased the same, and if such Collector be of opinion that the application ought to be complied with, he shall deliver or cause to be delivered, subject to the provisions of this Act, to the party or his representative, a Stamp similar or of equal value to that which has been damaged, spoiled, or rendered unfit for use. Provided that the application be made within six months of the period when the Stamp shall have become damaged, spoiled, or rendered unfit for use.

*Clause 3.*—In any case in which, under this Section, a Collector may give a new Stamp in lieu of a Stamp damaged, spoiled, or rendered unfit for use, he may, if he shall see fit, repay to the party making the application the amount of such Stamp in money.

LI. *Clause 1.*—From the time when this Act shall come into force, in case of the sale of any land, annuity, or other property, real or personal, moveable or immoveable, not being a share of any Banking Corporation or Joint Stock Company when the same is transferred by simple endorsement, or of any right, title, interest, or claim in any such property, when a Duty is imposed by this Act on the conveyance thereof, the full purchase or consideration money directly or indirectly paid, or secured, or agreed to be paid for the same, shall be truly expressed and set forth in words at length in the principle Deed, Instrument, or Writing, whereby the property sold shall be conveyed to, or vested in, the purchaser or in any other person. Provided that if the Deed, Instrument, or Writing be framed in accordance with a form prescribed by any Act or Regulation in force and shall not contain such purchase or consideration money, then such purchase or consideration money shall be truly expressed and set forth in words at the foot of such Deed, Instrument, or Writing. If the full purchase or consideration money shall not be fully and truly expressed and set forth in the manner above directed, the purchaser and seller shall each forfeit a sum not exceeding five hundred Rupees, and be charged with the payment of five times the amount of the excess of Duty which would have been payable for such Deed, Instrument, or Writing in respect of the full purchase or consideration money, if the same had been duly expressed in such Deed, Instrument, or Writing, beyond the amount of Duty actually paid for the same.

*Clause 2.*—If any person shall knowingly and wilfully insert or set forth in any such Deed, Instrument, or Writing any less amount than the full and true purchase or consideration money directly or indirectly paid, or secured, or agreed to be paid for the same, he shall incur the penalties prescribed in the preceding Clause of this Section.

LII. No person shall be proceeded against for any offence affecting the Public Revenue under this Act, except at the suit or prosecution of the Collector of the Stamp Revenue of the District or other Officer specially authorized by the Government in that behalf.

LIII. Every offence punishable by this Act may be tried by any Officer exercising the powers of a Magistrate or of a subordinate Magistrate of the 1st Class as defined in the Code of Criminal Procedure, or by a Justice of the Peace.

LIV. If any person sentenced to a fine under the provisions of this Act shall not pay the fine to which he shall be sentenced, it shall be lawful for the Magistrate or Justice of the Peace who passed the sentence to issue his warrant to levy the amount by distress and sale of the goods and chattels of the party fined, or to sentence the offender to imprisonment until the payment of the fine, or the expiration of a term to be assigned, not exceeding three months, whichever shall first take place.

LV. A share not exceeding one-half of every fine imposed and recovered under this Act may be awarded, by the Magistrate or Justice of the Peace imposing the fine, to the informer.

LVI. Throughout this Act and the Schedules annexed to it, the word "Stamp," except when the contrary shall appear from the context, is used to signify a stamped piece of paper or other stamped material for writing on; and by the "Value" of a Stamp is meant a sum indicated by words of figures duly impressed upon such piece of paper or other material. The term "Bill of Exchange" includes a Hoondee or any other Instrument of a like nature. The word "Deed" includes every Instrument of a Deed, whether under a Seal or not. The word "Paper" includes Parchment, Vellum, or other similar material. The word "Sheet" denotes a stamped paper or other material of the size prescribed by the Governor-General in Council under Section iv. Words importing the singular number shall include the plural number, and words import-

"Number." ing the plural number shall include the singular number.  
 "Gender." Words importing the masculine gender shall include females.  
 "Month." The word "Month" means a Calendar month. The words  
 "British Territories in India." "British Territories in India" denote the territories vested  
 in Her Majesty by the Statutes 21 and 22 Vic. C. 106, entitled "an Act for the  
 better Government of India."

Commencement of Act. LVII. This Act shall come into force on the 1st day of  
 June 1862.

### SCHEDULE A.

*Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.*

|                                                                                                                                                                                                                                                                                                                                                                                                                                    |  | PROPER STAMPS.                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------|
| 1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift of Dower, and not being otherwise, provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties. ...                                                                                |  | 1 Rupee.                                                                                                |
| NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement. ...                                                                                                                                                                                                               |  |                                                                                                         |
| If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or if a Deed of Mortgage, Gift, or Dower ...                                                                                                                                                                                                                                                |  | The same Stamp as prescribed by this Schedule for such Instrument.                                      |
| 2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule ...                                                                                                                                                                                                                                                                                                                                    |  | The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less. |
| 3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied ...                                                                                                                                                                                                                                                                   |  | The same Stamp as for a Lease for the same property on the same terms and conditions.                   |
| Provided that any lease afterwards made of the same land, house, or other real property in pursuance of such Agreement, Minute or Memorandum, shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum bearing the proper Stamp, and not otherwise. ... |  |                                                                                                         |
| 4. Agreement to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made— ...                                                                                                                                                                                                                                                                                                             |  |                                                                                                         |
| If the amount advanced do not exceed 50 Rupees ...                                                                                                                                                                                                                                                                                                                                                                                 |  | Rupees. Annas.<br>0 1                                                                                   |
| If it exceed 50 Rupees but do not exceed 100 Rupees ...                                                                                                                                                                                                                                                                                                                                                                            |  | 0 2                                                                                                     |
| If it exceed 100 Rupees but do not exceed 200 Rupees ...                                                                                                                                                                                                                                                                                                                                                                           |  | 0 4                                                                                                     |
| If it exceed 200 Rupees but do not exceed 500 Rupees ...                                                                                                                                                                                                                                                                                                                                                                           |  | 0 8                                                                                                     |
| If it exceed 500 Rupees ...                                                                                                                                                                                                                                                                                                                                                                                                        |  | 1 0                                                                                                     |



5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards ...

1 Anna.

#### EXEMPTIONS.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.

Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandise.

6. Agreement for the hire of a Steamer for tugging a vessel, if for a single trip within the limits of the Port ...

8 Annas.

Beyond the limits of the Port ...

1 Rupee.

7. Agreement for service or personal employment by the month or for any longer period.

If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rupees ...

1 Anna.

If the amount so secured exceed 5 Rs. but do not exceed 20 Rs. ...

4 Annas.

If the amount so secured exceed 20 Rs. but do not exceed 50 Rs. ...

8 Annas.

In any other case ...

1 Rupee.

#### EXEMPTION.

Agreement for service or personal employment for any period less than a month.

8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet ...

1 Rupee.

9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor specially exempted—

In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing, on a Stamp of a value less than eight Rupees ...

The same Stamp as the original Deed.

In any other case ...

8 Rupees.

#### EXEMPTION.

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other Negotiable Instrument; or of a Bill of Lading; and transfer by Assignment of a Policy of Insurance.

10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondee, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—

If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees ...

1 Anna.

|                                                                                  |                   | PROPER STAMPS.   |     |                                               |     |                                                 |     |
|----------------------------------------------------------------------------------|-------------------|------------------|-----|-----------------------------------------------|-----|-------------------------------------------------|-----|
| If payable at sight or at any period not exceeding one year after date or sight— |                   | If drawn singly. |     | If drawn in a set of two, each to be stamped. |     | If drawn in a set of three, each to be stamped. |     |
|                                                                                  |                   | Rs. As.          |     | Rs. As.                                       |     | Rs. As.                                         |     |
|                                                                                  |                   | Rs.              | As. | Rs.                                           | As. | Rs.                                             | As. |
| When not exceeding                                                               | 100 Rupees        | 0                | 1   | 0                                             | 1   | 0                                               | 1   |
| When exceeding 100 and not exceeding                                             | 250 "             | 0                | 3   | 0                                             | 2   | 0                                               | 1   |
| "                                                                                | 250 " 500 "       | 0                | 6   | 0                                             | 3   | 0                                               | 2   |
| "                                                                                | 500 " 1,000 "     | 0                | 12  | 0                                             | 6   | 0                                               | 4   |
| "                                                                                | 1,000 " 2,500 "   | 1                | 8   | 0                                             | 12  | 0                                               | 8   |
| "                                                                                | 2,500 " 5,000 "   | 3                | 0   | 1                                             | 8   | 1                                               | 0   |
| "                                                                                | 5,000 " 10,000 "  | 6                | 0   | 3                                             | 0   | 2                                               | 0   |
| "                                                                                | 10,000 " 20,000 " | 12               | 0   | 6                                             | 0   | 4                                               | 0   |
| "                                                                                | 20,000 " 30,000 " | 18               | 0   | 9                                             | 0   | 6                                               | 0   |

And for every further 10,000 Rupees or for any part of every further 10,000 Rupees, if drawn singly, 6 Rupees in addition; if drawn in a set of two, each to be stamped, 3 Rupees in addition; if drawn in a set of three, each to be stamped, 2 Rupees in addition.

If bearing no date, the same Stamp as if payable at sight unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount.

If drawn in a set of more than three, each of the set in excess of three to be stamped as required for each one of a set drawn in a set of three.

If not drawn singly, each of the set shall state that it is drawn in a set of two or three, and shall denote on the face thereof that it is the first, second, or third of the set, as the case may be.

If payable at a period exceeding one year after date or sight.

11. Bill of Lading of or for any goods to be exported.  
Bill of Sale—See Conveyance and Mortgage.

12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule.—

|                                |            |
|--------------------------------|------------|
| If for any sum not exceeding   | 25 Rs.     |
| Above 25 Rs. and not exceeding | 50 "       |
| " 50 " ditto                   | 100 "      |
| " 100 " ditto                  | 200 "      |
| " 200 " ditto                  | 300 "      |
| " 300 " ditto                  | 500 "      |
| " 500 " ditto                  | 700 "      |
| " 700 " ditto                  | 1,000 "    |
| " 1,000 " ditto                | 2,000 "    |
| " 2,000 " ditto                | 3,000 "    |
| " 3,000 " ditto                | 5,000 "    |
| " 5,000 " ditto                | 10,000 "   |
| " 10,000 " ditto               | 20,000 "   |
| " 20,000 " ditto               | 40,000 "   |
| " 40,000 " ditto               | 60,000 "   |
| " 60,000 " ditto               | 80,000 "   |
| " 80,000 " ditto               | 1,00,000 " |
| And for every further part of  | 1,00,000 " |
| And for every further          | 1,00,000 " |

The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.

4 Annas for a single Bill, Acknowledgment, or Instrument, or each part of every set of the same.

| Rupees. | Annas. |
|---------|--------|
| 0       | 2      |
| 0       | 4      |
| 0       | 8      |
| 1       | 0      |
| 2       | 0      |
| 4       | 0      |
| 5       | 0      |
| 6       | 0      |
| 10      | 0      |
| 15      | 0      |
| 25      | 0      |
| 35      | 0      |
| 60      | 0      |
| 100     | 0      |
| 125     | 0      |
| 150     | 0      |
| 200     | 0      |
| 100     | 0      |
| 200     | 0      |

## PROPER STAMPS.

13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a Bonded or other Warehouse, or Assignment of any Goods, with or without a deposit of the acceptance or Promissory Note of the borrower. Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note or in any such way as would render it a Negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month...

If such loan is for a period exceeding one month and not exceeding two months

If such loan is for a period exceeding two months and not exceeding three months

If such loan is for a period exceeding three months ...

14. Bond or other Obligation concerning respondentia and bottomry ...

15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or accounting for any matter or thing capable of being valued ...

16. Bond or other Obligation for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period ...

17. Bond or other Obligation when the amount of the money to be secured is not specified ...

When the amount is limited to a certain sum ...

18. Bond or other Obligation for the due execution of an Office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule ...

19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamps prescribed for a Conveyance or Money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...

20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declaring or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company ...

1 - 0

2 0

4 0

The same Stamp as prescribed by Article 12 for a Bond of the same amount.

The same Stamp as prescribed by Article 12 for a Bond for the like amount.

The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.

The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.

An optional Stamp—See Section xxvii. of the Act.

The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.

An optional Stamp—See Section xxvii. of the Act.

The same Stamp as the Deed Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

1 Anna.



## PROPER STAMPS.

21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel ..

} 2 Rupees.

22. Composition Deed, or other Instrument of composition between a debtor and his creditor ..

} 8 Rupees.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, house, rent, annuity, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by his direction—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees

} 1 Rupee.

| Above                 | 100 Rs. and not exceeding | 200 Rs.      |
|-----------------------|---------------------------|--------------|
| "                     | 200 "                     | " 400 "      |
| "                     | 400 "                     | " 800 "      |
| "                     | 800 "                     | " 1,200 "    |
| "                     | 1,200 "                   | " 2,000 "    |
| "                     | 2,000 "                   | " 3,000 "    |
| "                     | 3,000 "                   | " 4,000 "    |
| "                     | 4,000 "                   | " 5,000 "    |
| "                     | 5,000 "                   | " 7,500 "    |
| "                     | 7,500 "                   | " 10,000 "   |
| "                     | 10,000 "                  | " 20,000 "   |
| "                     | 20,000 "                  | " 40,000 "   |
| "                     | 40,000 "                  | " 60,000 "   |
| "                     | 60,000 "                  | " 80,000 "   |
| "                     | 80,000 "                  | " 1,00,000 " |
| And for every further |                           | 50,000 "     |
| Or part thereof       |                           | ...          |

Rupees. Annas.

2 0

4 0

8 0

12 0

20 0

30 0

40 0

50 0

75 0

100 0

150 0

200 0

300 0

400 0

500 0

200 0

100 0

24. Conveyance when the consideration is an annuity.

{ The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.

25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance ...

{ The same Duty as would be charged if a consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.

If no value appear on the face of the Conveyance ...

50 Rupees.

26. Conveyance or Transfer of a share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rupees per Share ...

4 Annas.

When it exceeds 100 Rupees and does not exceed 200 Rupees ...

8 Annas.

When it exceeds 200 Rupees and does not exceed 300 Rupees ...

12 Annas.

When it exceeds 300 Rupees and does not exceed 400 Rupees, and for every 100 Rupees a further Duty of 4 Annas, and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty ...

1 Rupee.

|                                                                                                                                                                                                                                                                                                                                                                                      | PROPER STAMPS.                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>EXEMPTION.</b>                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                            |
| All transfers of subscription to any of the Government Loans, or other Government Securities.                                                                                                                                                                                                                                                                                        |                                                                                                                                                            |
| 27. CO-PARTNERSHIP.—Deed or other Instrument of—                                                                                                                                                                                                                                                                                                                                     | 8 Rupees.                                                                                                                                                  |
| 28. COPY.—COPY or Extract of any Deed, Instrument, or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ...               | The same Duty as the original when such Duty does not exceed 8 Annas.                                                                                      |
| If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ...                                                                                                                                                                                                                                                                                               | 1 Rupee.                                                                                                                                                   |
| If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...                                                                                                                                                                                                                                                                                             | 2 Rupees.                                                                                                                                                  |
| If the Duty chargeable on the original exceed 50 Rupees ...                                                                                                                                                                                                                                                                                                                          | 5 Rupees.                                                                                                                                                  |
| NOTE.—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.                                                                                                                                                                                                                                         |                                                                                                                                                            |
| 29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing, per sheet ...                                                                                                                                                                                      | 8 Annas.                                                                                                                                                   |
| 30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate, or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively ... | 1 Rupee.                                                                                                                                                   |
| 31. Copy or Extract of any Deed, Instrument, or Writing annexed to any Deed, Instrument, or Writing ...                                                                                                                                                                                                                                                                              | The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 Annas; otherwise 8 Annas per sheet. |
| 32. Copy, authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet ...                                                                                                                                                                                                     | 8 Annas.                                                                                                                                                   |
| For copies of Judicial or Revenue Papers given from Courts of Justice, Revenue Offices, &c. ...                                                                                                                                                                                                                                                                                      | See Schedule B.                                                                                                                                            |
| <b>EXEMPTION.</b>                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                            |
| Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.                                                                                                                                                                                                                                             |                                                                                                                                                            |
| 33. Counterpart of a lease ...                                                                                                                                                                                                                                                                                                                                                       | The same Stamp as for such lease.                                                                                                                          |
| <b>EXEMPTION.</b>                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                            |
| Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.                                                                                                                                                                                                                          |                                                                                                                                                            |
| (For Madras.)                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                            |
| Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.                                                                                                                                                                                                                          |                                                                                                                                                            |

## PROPER STAMPS.

A counterpart of a lease includes a Kubulent and the like.

34. COVENANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with *ad valorem* Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muniment or Title relating thereto, or for all or any of those purposes ...

10 Rupees.

35. Deed of Gift or Dower whether to take effect on the instant or at a future period, determinate or indeterminate ...

The same Stamp as for a Conveyance.

36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule ...

1 Rupee.

37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever, chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule ...

The same Duty as the original when such Duty does not exceed 8 Annas.

If the Duty chargeable on the original exceed 8 Annas, but do not exceed 10 Rupees ...

1 Rupee.

If the Duty chargeable on the original exceed 10 Rupees, but do not exceed 50 Rupees ...

2 Rupees.

If the Duty chargeable on the original exceed 50 Rupees ...

5 Rupees.

Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.

38. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property ...

The same Stamp as for a Conveyance.

39. LEASE.—any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent ...

The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.

40. Any lease of any land, house, or other property at a rent, without any payment of any sum of money by way of fine or premium.

When the lease is for a period not exceeding one year.

When the lease is for a period exceeding one year.

When the rent calculated for a whole year shall not exceed in value 24 Rupees ...

Exceeding 24 Rs. but not exceeding 50 Rs. ...

|   |        |   |   |        |   |
|---|--------|---|---|--------|---|
| " | 50     | " | " | 100    | " |
| " | 100    | " | " | 250    | " |
| " | 250    | " | " | 500    | " |
| " | 500    | " | " | 1,000  | " |
| " | 1,000  | " | " | 2,000  | " |
| " | 2,000  | " | " | 4,000  | " |
| " | 4,000  | " | " | 6,000  | " |
| " | 6,000  | " | " | 10,000 | " |
| " | 10,000 | " | " | 25,000 | " |
| " | 25,000 | " | " | 50,000 | " |

and for every additional 25,000 or for any part of every additional 25,000 Rupees ...

| Rs. | As. | Rs. | As. |
|-----|-----|-----|-----|
| 0   | 4   | 0   | 8   |
| 0   | 8   | 0   | 12  |
| 0   | 12  | 1   | 0   |
| 1   | 0   | 2   | 0   |
| 2   | 0   | 4   | 0   |
| 4   | 0   | 8   | 0   |
| 8   | 0   | 16  | 0   |
| 16  | 0   | 32  | 0   |
| 24  | 0   | 48  | 0   |
| 40  | 0   | 80  | 0   |
| 100 | 0   | 200 | 0   |
| 200 | 0   | 400 | 0   |
| 100 | 0   | 200 | 0   |



## PROPER STAMPS.

41. Any lease of any land, house, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium ...

The same Stamp as for a lease for a period exceeding one year.

42. Any lease of any land, house, or other real property stipulating for a rent, granted in consideration of a fine or premium ...

A Stamp of value equal to the joint value of the Stamps for a Conveyance in consideration of the fine, & a lease for the rent.

## EXEMPTIONS.

Any lease executed to a ryot or other actual cultivator: provided that no fine or premium be paid as part of the same transaction.

(For Madras.)

Every lease or other engagement executed between landlord and tenant relative to land in the Presidency of Madras, subject to the payment of Revenue to Government.

43. Letter, or Power of Attorney, not being of the kinds provided for in Schedule B. ...

4 Rupees.

If the Letter or Power of Attorney be for the performance of one act only and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees ...

1 Rupee.

44. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act ...

The same Stamp as for a Bond.

If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution ...

| Rupees. | Annas. |
|---------|--------|
| 4       | 0      |

If given as such collateral security as above-mentioned  
NOTE.—For Wakalutnamahs, Mooktarnamahs, and other powers required to be filed for the conduct of suits or proceedings of any kind pending before the Courts of Justice or before the Revenue Authorities ...

See Schedule B.

45. Letter of license from a creditor to his debtor ...

| Rupees. | Annas. |
|---------|--------|
| 8       | 0      |

46. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time ...

The same Stamp as for a Bond for the payment of the amount due or lent.

47. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation given for a loan or advance made on the deposit of any personal property ...

The same Stamp as for a Promissory Note.

48. Deed of Mortgage, or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued ...

The same Stamp as for a Bond for the payment of the total amount assured or for the *bond fide* value.

## PROPER STAMPS.

49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein, given for the security of an Annuity for an indefinite period, such as a Life Annuity

The same Stamp as for ten times the annual payment.

Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum ...

The same Stamp as for a Deed of Mortgage of such limited sum.

Where the total amount secured by the Mortgage is unlimited ...

An optional Stamp—See Section xxvii. of the Act.

50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where, from any other cause, the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a stamp has been executed ...

The same Stamp as for the Bond or other Instrument if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed; provided the original Deed has been duly stamped

The same Stamp as for the principal Deed if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

## EXEMPTION.

Letter of Hypothecation accompanying a Bill of Exchange.

51. MORTGAGED PROPERTY.—Re-conveyance of— ...

The same Stamp as for an Assignment.

52. MORTGAGED PROPERTY.—Release of an equity of redemption of— ...

The same Stamp as for a Conveyance.

53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule ...

| Rupees. | Annas. |
|---------|--------|
| 2       | 0      |

54. Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—

When the sharer's portion does not exceed one hundred Rupees in value ...

|   |   |
|---|---|
| 0 | 8 |
|---|---|

Exceeding 100 Rs. and not exceeding 200 Rs. ...

|   |   |
|---|---|
| 1 | 0 |
|---|---|

" 200 " ditto 400 "

|   |   |
|---|---|
| 2 | 0 |
|---|---|

" 400 " ditto 600 "

|   |   |
|---|---|
| 4 | 0 |
|---|---|

" 600 " ditto 800 "

|   |   |
|---|---|
| 6 | 0 |
|---|---|

" 800 " ditto 1,000 "

|   |   |
|---|---|
| 8 | 0 |
|---|---|

And for every additional four hundred Rupees, or part thereof ...

|   |   |
|---|---|
| 2 | 0 |
|---|---|

When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just proportion in the partition actually made of that subject ...

A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for the conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.

55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56—

|                                                                                                                                                                                                                                                                                                                                                                                                    |  | PROPER STAMPS.                                                    |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------|---------------|
| For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees ...                                                                                                                                                                                                                                                                                        |  | <i>Rupees.</i>                                                    | <i>Annas.</i> |
| 56. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.                                                              |  | 0                                                                 | 8             |
| If the whole sum insured shall not exceed one thousand Rupees ...                                                                                                                                                                                                                                                                                                                                  |  | <i>Annas.</i>                                                     | <i>Annas.</i> |
|                                                                                                                                                                                                                                                                                                                                                                                                    |  | 8                                                                 | 4             |
| If the sum insured exceed one thousand Rupees, for every one thousand Rupees, eight annas if executed singly ; and if executed in a set of two, four annas for each number.                                                                                                                                                                                                                        |  | <i>Annas.</i>                                                     | <i>Annas.</i> |
|                                                                                                                                                                                                                                                                                                                                                                                                    |  | 8                                                                 | 4             |
| Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees. ...                                                                                                                                                                                                                                                                        |  | <i>Rupees.</i>                                                    | <i>Annas.</i> |
| If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly ; and if executed in a set of two, eight annas for each number.                                                                                                                                  |  | 1                                                                 | 8             |
| If drawn in a set of more than two, each of the set in excess of two to be stamped as required for each one of a set drawn in a set of two.                                                                                                                                                                                                                                                        |  |                                                                   |               |
| NOTE.—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited, or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp. |  |                                                                   |               |
| Promissory Note.—See Bill of Exchange.                                                                                                                                                                                                                                                                                                                                                             |  |                                                                   |               |
| 57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain.                                                                                                                                                                                                     |  | The same Stamp as for a Bond for the payment of the whole amount. |               |
| 58. Protest of any Bill of Exchange or Promissory Note for any sum of money ...                                                                                                                                                                                                                                                                                                                    |  | <i>Rupees.</i>                                                    | <i>Annas.</i> |
| 59. Protest of any Commander or Master of a vessel ...                                                                                                                                                                                                                                                                                                                                             |  | 2                                                                 | 0             |
| 60. Protest, Notice of intention of—of any Commander or Master of a vessel ...                                                                                                                                                                                                                                                                                                                     |  | 2                                                                 | 0             |
| 61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees ...                                                                                                                                                                                                           |  | 0                                                                 | 8             |
|                                                                                                                                                                                                                                                                                                                                                                                                    |  | 0                                                                 | 1             |



## PROPER STAMPS.

## GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any Promissory Note, Bill of Exchange Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of any allotment of a share in respect of a call upon any scrip or share of or in any Joint Stock or other Company or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

62. Release to an Executor or Trustee from his trust

63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet

64. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever

65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel ...

66. WARRANT. Bonded Warehouse—

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

NOTE.—The foregoing exemption does not extend to any Deed, Instrument, or Writing executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner, or by any Administrator General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent; or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide

| Rupees. | Annas. |
|---------|--------|
| 10      | 0      |
| 0       | 8      |

The same Stamps prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section xxvii. of the Act.

1 Anna.  
8 Annas.

## PROPER STAMPS.

## GENERAL EXEMPTIONS.

such Stamp and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

NOTE.—(a.) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b.) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds,) and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

## SCHEDULE B.

*Referred to in Section xxx. of the Act, containing the Specification of Duties chargeable on Law Papers.*

Application.—See Razeenamah.

1. Application presented to the Collector of Customs at any Presidency Town, and application presented to the Municipal Commissioners, or to any Magistrate, or Justice of the Peace, under Act XIV. of 1856 (*for the Conservancy and Improvement of the Towns of Calcutta, Madras, and Bombay, and the several Stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca*)

1 Anna.

2. Bail or Security Bond, or other Obligation, whether of specified amount, or with a penalty of a specific sum of money, or of indefinite amount, when taken by or by order of any Court of Justice, or by any Revenue Authority

Rupees. Annas.  
0 8

## EXEMPTION.

Bail Bonds in Criminal cases, Recognizances to prosecute or give evidence, and personal recognizances for appearance or otherwise.

3. Certificate granted under Act XXVII. of 1860 (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*) if the debt or other property in respect to which the Certificate is granted is sworn not to exceed 500 Rupees

4 Rupees.

If exceeding 500 Rupees but not exceeding 1,000 Rs...

8 Rupees

And for every additional 1,000 Rupees or any part of every additional 1,000 Rupees

4 Rupees

## PROPER STAMPS.

The party to whom such Certificate is granted, or his heir or representative shall, after the expiration of twelve months from the date of such Certificate, and thereafter whenever the Court which granted such Certificate shall require him so to do, file a statement of all moneys recovered or realized by him under such Certificate, and if the moneys so recovered or realized shall exceed the amount of the debts or other property as sworn to by the person to whom such Certificate is granted, the Court may cancel the Certificate and order such person to take out a fresh Certificate on the Stamp prescribed by this Article for such enhanced amount. In default of furnishing such statement within the time allowed, the Court may cancel the Certificate.

4. Copy of Decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal ...

If passed in the Sudder Court in any suit or appeal ...

5. Copy of a Judgment or Order not being a Decree if passed by a Court below the Sudder Court or in any Revenue Court ...

If passed by the Sudder Court ...

If the Judgment be translated into any other language, application for a copy of the translation may be made on unstamped paper, and a copy of the translation may be given in addition to or in place of the copy of the Judgment, and shall bear the same Stamp.

## EXEMPTION.

Copy of any Judgment, Decree, or Order, if passed otherwise than on appeal in any Court below the Sudder Court in any suit, or in relation to any suit, or in any Revenue Court, in which the value of the claim does not amount to fifty Rupees when such copy is taken out of the Court making the same.

6. Copy of any Revenue or Judicial Proceeding or Order not provided for in Article 5, or falling under the exemption to that Article, or Copy of any Account, Statement, Report, or the like, taken out of any Civil or Criminal Court or any Revenue Court or Office for use or reference, or when left on Proceedings in place of the original withdrawn—per sheet. ...

7. Copy of any Deed, Instrument, or Writing, stamped in accordance with Schedule A. annexed to this Act when left on Proceedings in place of the original withdrawn.

## EXEMPTION.

Copy of any such Deed, Instrument, or Writing when the original does not require a Stamp under the said Schedule A.

Letters of Administration.—See Probate.

8. Mooktarnamah, Wakalutnamah, and other power, filed or presented for the conduct of any case in any Court of Justice, or before any Revenue Authority—

When presented to the Sudder Court ...

When presented to the Board of Revenue or other Chief Controlling Revenue Authority ...

1 Rupee.

| Rupees | Annas. |
|--------|--------|
| 4      | 0      |

|   |   |
|---|---|
| 0 | 8 |
|---|---|

|   |   |
|---|---|
| 1 | 0 |
|---|---|

| Rupees. | Annas. |
|---------|--------|
| 0       | 8      |

The same Stamp as the original, when such Stamp does not exceed 8 Annas, otherwise a Stamp of 8 Annas per sheet.

| Rupees. | Annas. |
|---------|--------|
| 2       | 0      |

|   |   |
|---|---|
| 2 | 0 |
|---|---|



|                                                                                                                                     | PROPER STAMPS. |   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|---|
| When presented to a Commissioner of Revenue, or to a Commissioner of Customs, not being the Chief Controlling Revenue Authority ... | 1              | 0 |
| When presented to any Court, Civil or Criminal, other than the Sudder Court, or to any Collector or other Revenue Officer ...       | 0              | 8 |

## EXEMPTIONS.

Mooktarnamahs executed by an Officer or Soldier of the Army.

No Stamp is required where counsel is admitted in any case by any Criminal Court to appear on behalf of a prisoner without a written Mooktarnamah.

9. Petition of appeal not being from an Order rejecting a plaint, or from a decree or Order having, by any law the force of a Decree; and petition or application presented to any Civil Court, shall be written upon Stamp Paper, of the following value, namely—

|                                                    |   |   |
|----------------------------------------------------|---|---|
| When presented to the Sudder Court ...             | 2 | 0 |
| When presented to any Court below the Sudder Court | 0 | 8 |

## SPECIAL RULE FOR BENGAL.

10. Petition of Appeal to the Board of Revenue or other Chief Controlling Revenue Authority ...

|                                                                                                           |   |   |
|-----------------------------------------------------------------------------------------------------------|---|---|
| Any other petition or application to the Board of Revenue or other Chief Controlling Revenue Authority... | 1 | 0 |
|-----------------------------------------------------------------------------------------------------------|---|---|

|                                                                                                                                                                                      |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| Petition or application not falling within any of the other provisions, or of the exemptions of this Schedule, presented to any other Criminal Court, or to any other Revenue Office | 0 | 8 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|

## GENERAL EXEMPTIONS.

Petition or application presented to any Moonsiff's Court or to any Cantonment Joint Magistrate sitting as a Court of Civil Judicature, under Act III. of 1859 (*for conferring Civil jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds*), or to any Court of Small Causes constituted under Act XLII. of 1860 (*for the establishment of Courts of Small Causes beyond the local limits of the jurisdiction of the Supreme Courts of Judicature established by Royal Charter*) in relation to any suit or case of an amount or value less than fifty Rupees, or to a Collector or Deputy Collector in relation to any suit or case of the same amount or value tried under Act X. of 1859 (*to amend the law relating to the recovery of Rent in the Presidency of Fort William in Bengal*).

Application for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of any exhibit.

Petition of appeal presented to a Magistrate against the Chowkeedary Assessment.

Communication made to a Magistrate in regard to Police matters not intended for record.

Petition to a Collector or Officer making a settlement, relating to matters connected with the assessment of lands the ascertainment of rights, or to any other matter affecting the settlement of the Government Revenue on

## PROPER STAMPS.

land, if presented pending the formation of such settlement.

Petition to a Board or Commissioner of Revenue relating to the same.

Petition, application, charge, or information respecting any crime or offence. Petition from any prisoner, convict, or other person in duress, or under restraint of the Court or its Officers.

EXEMPTION FOR THE PRESIDENCIES OF MADRAS AND BOMBAY.

No Petition or application to the Revenue Authorities need be presented on Stamp paper, except as prescribed in the Special Rule given at the close of this Schedule with respect to suits cognizable by Collectors in the Presidency of Bombay.

11. PLAINT OR APPEAL.—Petition of, in suits and appeals not otherwise provided for, instituted in any Civil Court not within the local limits of the jurisdiction of the Courts established by Royal Charter, for the recovery of any sum of money, or to obtain possession of any interest, matter, or thing—

If the amount or value of the property claimed does not exceed

|       |                          |            | Rupees. | Annas. |
|-------|--------------------------|------------|---------|--------|
|       |                          | 16 Rs.     | 1       | 0      |
| Above | 16 Rs. and not exceeding | 32 "       | 2       | 0      |
| Do.   | 32 "                     | 64 "       | 4       | 0      |
| Do.   | 64 "                     | 150 "      | 8       | 0      |
| Do.   | 150 "                    | 300 "      | 16      | 0      |
| Do.   | 300 "                    | 800 "      | 32      | 0      |
| Do.   | 800 "                    | 1,600 "    | 50      | 0      |
| Do.   | 1,600 "                  | 3,000 "    | 100     | 0      |
| Do.   | 3,000 "                  | 5,000 "    | 150     | 0      |
| Do.   | 5,000 "                  | 10,000 "   | 250     | 0      |
| Do.   | 10,000 "                 | 15,000 "   | 350     | 0      |
| Do.   | 15,000 "                 | 25,000 "   | 500     | 0      |
| Do.   | 25,000 "                 | 50,000 "   | 700     | 0      |
| Do.   | 50,000 "                 | 1,00,000 " | 1,000   | 0      |
| Do.   | 1,00,000 "               |            | 2,000   | 0      |

If the suit be instituted in a Military Court of Requests, or in the Court of a Cantonment Joint Magistrate under Act III. of 1859, and the amount or value claimed do not exceed 8 Rupees ...

If it exceed 8 Rupees but do not exceed 16 Rupees ...

If it exceed 16 Rupees but do not exceed 32 Rupees...

If it exceed 32 Rupees ...

In suits for possession instituted under Section xv. Act XIV. of 1859 ...

NOTE.—(a). In suits for lands paying Revenue to Government not situate within the Presidencies of Madras and Bombay, if forming one entire Mehal, or a specific portion thereof with a defined jumma subject to revision the value shall be assumed at the amount of the annual Jumma payable to Government on account of the Mehal or portion thereof as aforesaid; and where the land has been assessed in perpetuity, at three times the amount of the annual Jumma.

The same Stamp as for a suit in any other Court.

A Stamp of one-fourth the value prescribed in the foregoing scale.

## PROPER STAMPS.

(b). Within the Presidency of Madras, in suits for land paying Revenue to Government, the value of the property shall be assumed at the amount of the annual aggregate produce of the land computed as payable by the dependent Talookdars, Under-Farmers, and Ryots on account of the year in which the suit may be preferred.

(c). Within the Presidency of Bombay, in suits for land paying Revenue to Government, the value of the property sued for shall be calculated at the amount of the annual assessment.

(d). In suits for Lands exempt from the payment of Revenue the value shall be calculated at eighteen times the aggregate annual rent payable by the ryots or other under-tenants of the land.

(e). In suits instituted for houses, gardens, and other things of value, real or personal, not of the descriptions above specified; as well as for any interest in land paying Revenue to Government or for any other right or thing not capable of valuation under the above rules, the amount shall be computed according to the estimated selling price, or when no such estimate can be made, at the sum at which the plaintiff shall estimate the value of his suit; and suits for damages or compensation for injury sustained, and the like, shall be valued at the amount claimed by plaintiff.

(f). If an appeal or plaint, which shall have been rejected by the Lower Court on any of the grounds mentioned in the Code of Civil Procedure, shall be ordered to be received, or if a suit shall be remanded in appeal for a second decision by the Lower Court, the Appellate Court shall grant to the Appellant a certificate, authorizing him to receive back from the Collector the full amount of Stamp Duty paid on the petition of appeal.

## SPECIAL RULE FOR THE PRESIDENCY OF BENGAL.

(g). In suits instituted in the Courts of Collectors and Deputy Collectors under Act X. of 1859, for the recovery of arrears of Government Revenue or rent of land paying Revenue to Government, or of money in the hands of an Agent of such land, the statement of claim shall be written on paper bearing a Stamp of one-fourth the value prescribed for suits instituted in the Civil Courts, and in all other suits instituted in the Courts of Collectors and Deputy Collectors under the said Act relating to lands paying Revenue to Government the statement of claim shall be written on paper bearing a Stamp of the value of 8 Annas.

12. Probate or Letters of Administration granted by any Court, or Certificate granted under Regulation VIII., 1827, of the Bombay Code (*to provide for the formal recognition of Heirs, Executors, and Administrators, and for the appointment of Administrators and Managers of property by the Courts*) or under Act XL. of 1858 (*for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal.*)

13. \*Razeenamah, Rufanamah, Soolunamah, or the like, that is to say:—

|         |        |
|---------|--------|
| Rupees. | Annas. |
| 4       | 0      |



## PROPER STAMPS.

Any written application whereby, or according whereunto, a suit pending in a Court of Civil Judicature shall be adjusted, or be capable of adjustment, without an award of the presiding Judge or other Officer.

## SPECIAL RULE FOR THE PRESIDENCY OF BOMBAY.

Suits cognizable before Collectors under the operation of Chapter VIII. Regulation XVII. 1827 of the Bombay Code (*for the territories subordinate to Bombay, prescribing Rules for the assessment and realization of the Land Revenue, defining the relative rights in the Land and its produce, of the Government and the subject, of the superior holder and the tenant; vesting the Collector with judicial powers in cases regarding land, and its rent and produce, and declaring the circumstances under which exemption from the payment of Land Revenue is to be enjoyed*), as modified by Act XVI. of 1838 shall be subject to the same rules in regard to Stamps, as are in force for the Courts of Civil Judicature.

GENERAL RULE.—If the subject matter of any plaint, written statement, petition, or copy of a decree or order cannot be conveniently comprised within one Stamp Paper of the value prescribed by this Schedule one or more additional pieces of paper may be used bearing a Stamp of the value required for Petitions. This Rule does not apply to copies of Judgments; any additional pieces of paper required for such copies do not require to be stamped.

To be charged as in Petitions where Petitions are required to bear a Stamp.

## RULES FOR THE RECEIPT AND CUSTODY OF STAMPS.

PRESCRIBED BY THE BOARD OF REVENUE, L. P.

I. The bulk of Stamped Paper in store, shall be kept, in parcels of known quantities, in the Treasury or other secure place, in one or more strong tin-lined chests or presses under double locks, the key of one lock of each chest or press, always remaining in the hands of the Collector, or of the Deputy or Assistant Collector in charge of the Stamps, and the key of the other in the hands of the Treasurer, or, when there is no Treasurer, of the Stamp Darogah, and at Sub-Divisions of the Nazir.

II. The remainder of the Stamps in store, shall be in the hands of the Treasurer, Stamp Darogah or Sub Divisional Nazir, and shall not exceed the probable demand of one month estimated according to the average of former sales.

III. The Treasurer, Stamp Darogah, or Sub-Divisional Nazir, shall keep a daily Book\* of Receipts and Issues in the Native language, in which the transactions of each succeeding day, shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the Collector or other Officer in charge of the Stamps.

\* Appendix No. 1.  
Form A.

IV. On the first open day of each month, the Treasurer, Stamp Darogah, or Sub-Divisional Nazir, shall prepare in the native language, and submit to the Collector or other Officer in charge of the Stamps, an indent\* for a supply of Stamps for that month. Before complying with the monthly indent, the Officer in charge of Stamps shall examine the balance of stamps in the hands of the Treasurer, Stamp Darogah, or Nazir, and see that it agrees with the account and indent. The indent, after being approved or altered by the Officer in charge of the Stamps, shall be signed by him and complied with, as directed in the following rule. The Indent thus signed will be the warrant for the issue of the stamps.

\* Appendix No. 1.  
Form B.

V. The Collector or other Officer shall cause the store under double locks to be opened, and the required quantity of stamps to be counted and delivered to the Treasurer, Stamp Darogah, or Sub-Divisional Nazir in his presence. A Store Book\* shall be kept in English, in which the number and value of stamps delivered to the Treasurer, Stamp Darogah, or Nazir, shall be entered and a balance struck at the time of delivery. This balance will be attested by the initials of the Collector or other Officer in charge, and of the Treasurer, Stamp Darogah, or Nazir, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it, remains open. The deliveries shown in the Store Book will agree with the indent as approved.

\* Appendix No. 1.  
Form C.

VI. If the Treasurer, Stamp Darogah, or Nazir requires Stamps at any intermediate time, the same process will be observed, as is prescribed in the two preceding Rules.

VII. Stamps will be supplied, from the store under double locks, only to the Treasurer, Stamp Darogah, or Nazir, and on indent from such Officers. All sales and all supplies to licensed vendors must be from the store in the hands of these Officers. If any person desires to purchase even one stamp of whatever value from the store under double locks, it must be supplied first on indent to the Treasurer, Stamp Darogah, or Nazir, and by him to the person requiring it.

VIII. Collectors will indent periodically on the Stamp Office for the supply of stamps. Indents accompanied by a statement in the Form F. are to be forwarded whenever the stock of any value of stamps in Store is not equal to more than the estimated demand for three months, calculated on the average of sales in the preceding 12 months. If, by any accident, the stock of stamps of any value should run short before the receipt of a fresh supply from the Stamp Office, Collectors are to indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion, and on the responsibility of the Officer indented upon with reference to the wants of his own District. Sub-Divisional Officers in replenishing their stock of stamps, will indent upon the Zillah Collector in the same manner as the Collector indents upon the Superintendent.

IX. The practice of receiving on plain paper, together with a money payment, documents which ought to be written on Stamped Paper is strictly prohibited. If the stock of Stamp Paper of any value should run short either through neglect to make timely indent on the Stamp Office or through an improvident supply of stamps to other Districts, the Collector or Officer in charge of Stamps will, in the absence of satisfactory explanation, be held personally responsible for any loss that may be sustained by the Government in consequence. Collectors in regulating the replenishment of their stock should bear in mind the distance, and available modes of communication between their respective stations and the Stamp Depot in Calcutta, so as to allow ample time for the arrival of an emergent indent. It will be the duty of the Superintendent of Stamps to report to the Board all occasions in which it may appear, from the Monthly Statements or otherwise, that the store of stamps of any particular value in any district has been exhausted.

X. As soon as possible after the arrival of a despatch of Stamped Paper from the Stamp Office or from any other district, or from the Collector's store, the packets or boxes are to be opened, one at a time, in the presence of the Collector or Officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted, those of eight Rupees value and upwards by the Collector or Officer in charge of stamps in person, and those of less value in his presence. Unless the Collector or Officer in charge of stamps can certify that the stamps contained in any given packet or box were *immediately* and *first* counted either by himself personally if the Stamps be of eight Rupees' value or upwards, or in his presence, if of less value than eight Rupees he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks, and entered in the Store Books, and no stamps are to be delivered to the Treasurer, or sold to any party without being first brought into store.

XI. Collectors may make over charge of the stamps to any Covenanted Assistant or to any Deputy Collector under Regulation IX. of 1833. But on each occasion of transfer of charge the stamps must be made over precisely in the same way as the charge of treasure is made over.

XII. Collectors or other officers in charge of stamps will also have the stamps in store, both those under double locks and those in the hands of the Treasurer, counted in their presence on the last open day of October and April in each Official year, and will certify having done so in the following terms at the foot of the Monthly Abstract Account of Receipts and Issues\* for those months, furnished to the Superintendent of Stamps :—

\* Appendix No. 1.  
Form D.

“ I do hereby certify that I have personally counted the Stamp Paper in store on 186 the actual value of which is Rupees (here enter the amount in words and figures) and that the Rules prescribed by the Board of Revenue are duly observed :

“ I do also certify that I have compared the balance as shewn by this Account with the balance shewn in the Memorandum at foot of the Monthly Cash



Account of this Office for  
agree."

186 and that the two

XIII. Any deficiency that may be discovered in the store of Stamps shall be immediately reported both to the Superintendent of Stamps, and to the Commissioner of the Division, who shall report it to the Board.

## FORM F.

Statement to accompany all Indents for Stamps.

Statement of the Number of Stamps sold during the \_\_\_\_\_ months, ending \_\_\_\_\_ 18 \_\_\_\_\_, and the balance in store including the Stamp Papers in the hands of the Vendors, on this date.

| VALUES.     | No. 1.                            |                   | No. 2.                            |                   | No. 3.                            |                   | No. 4.                            |                   | No. 5.                            |                   | No. 6.                            |                   | REMARKS. |
|-------------|-----------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------|-----------------------------------|-------------------|----------|
|             | Number sold during twelve months. | Balance in store. | Number sold during twelve months. | Balance in store. | Number sold during twelve months. | Balance in store. | Number sold during twelve months. | Balance in store. | Number sold during twelve months. | Balance in store. | Number sold during twelve months. | Balance in store. |          |
| 1 Anna ...  | 00                                |                   | 00                                | 00                | 000                               | 00                | 00                                | 00                | 000                               | 00                | 000                               | 00                |          |
| 2 Annas ... |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |          |
| 4 Annas ... |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |          |
| 8 Annas ... |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |          |
| 1 Rupee ... |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |          |
| &c. ...     |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |          |
| &c. ...     |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |                                   |                   |          |

## RULES REGARDING THE SALE OF STAMPS.

XIV. It will be the duty of Collectors and Sub-Divisional Officers to supervise the proceedings of the Vendors within their Districts and Sub-Divisions, and to see that the Law and Rules in regard to the sale of Stamps are strictly adhered to.

XV. Stamps of any value and in any quantity shall at all times be sold at the Presidency by the Collector of Stamps, and in Districts, by the Treasurer of the Collector's Office, or the Stamp Darogah when there is no Treasurer, and at Sub-Divisions, by the Nazir, to any parties requiring them, on payment of the full value of the stamps in cash.

XVI. Licensed Vendors in Calcutta and at all Sudder and Sub-Divisional Stations purchasing stamps of the total value of 25 Rupees or upwards at one time, will be allowed a discount not exceeding 3 per cent. Vendors in the interior of districts will be allowed discount not exceeding 4 per cent. on purchases to the same amount, but no discount will be allowed on the purchase of any sheet of stamp Paper of which the value is more than 50 Rupees; Stamps above this value will always be procurable from the Collector and from Sub-Divisional Officers.

XVII. Licensed Vendors alone will be allowed discount on the purchase of Stamp Paper, and the stamps supplied to them under these Rules are not to be endorsed by the Treasurer, Stamp Darogah, or Nazir.

XVIII. No discount will be allowed to any person, whether he be a licensed Vendor or not, on the value of stamps impressed upon any material furnished by himself and brought by him to be stamped under a Certificate from the Collector of Stamps.

XIX. A discount of  $\frac{1}{2}$  an anna on the rupee will be allowed to all purchasers of adhesive stamps\* of the value of not less than 5 Rupees at one time.

XX. When discount is allowed, the Vender must pay, on delivery, the value of the stamps purchased by him less the discount, but the full value of the stamps will be brought to credit in the Collector's account, and the discount charged *per contra*.

XXI. No Treasurer or other subordinate officer in charge of stamps shall be allowed to purchase stamps, at a discount for sale on his own account to the public,

nor shall any discount be allowed on stamps supplied to the public by any Treasurer, Stamp Darogah, or Nazir under Rule XV.

XXII. Sections xlv. to xlvii. of Act X. 1862, are not applicable to cases in which stamps are paid for at the time of sale, and purchased for retail sale in the Mofussil; no security therefore is necessary from Vendors of this class; and as the exaction of such securities is distasteful to respectable shop-keepers and others, whom it is desirable to induce to take out Licenses, and to undertake the sale of Stamps on discount, the demand of "Házir Zámíni" bonds, which used to be required from Vendors of this class, is prohibited.

XXIII. Licensed Vendors purchasing stamps at a discount for sale to the public, are amenable to the Rules, and subject to the penalties prescribed in Sections xxxvi. to xliii. of Act X. of 1862.

XXIV. When parties cannot be found willing to undertake the sale of stamps on the system of cash payments in any locality in which the establishment of a Vender seems desirable, the Collector may appoint a Vender, who shall receive on credit stamps for retail. This system should, however, never be introduced into a District without the sanction of the Board. When this is done, security must be taken to the full amount of the stamps issued, and the provisions of Sections xlv. to xlvii. of the Act must be stringently enforced.

#### POSTAGE STAMP RULES.

XXV. The following Rules drawn principally from the Circular Order of the Director General of the Post Office, dated 2nd April 1856, are herewith circulated:—

(a.) Stamps will be supplied by the Superintendent of Stamps in Calcutta, on the Indent of the Officers in charge of local Depôts.

(b.) Every Treasury shall be a local Depôt for the sale of Postage Stamps of the value of not less than Five Rupees' worth of labels at one time, provided that the quantity sold shall not include less than one rupee's worth of any particular value of stamps.

(c.) A supply equal to the probable consumption for two months of the District attached to each local Depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding three months, the Collector or other Officer in charge of the Depôt shall indent on the Central Depôt, for the number required to prevent his stock from falling below the authorized amount. If, by any accident, the stock of Stamps of any value should run short before the receipt of a fresh supply from the Central Depôt, the Officer in charge of the Treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion, and on the responsibility of the Officer indented on, with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of the Post Office, for the orders of Government, every occasion on which it may appear, from the Monthly Statement or otherwise, that the store of stamps of any particular value in any District has fallen below the authorized amount.

(d.) A supply of stamps for sale by retail, shall be kept available at every Post Office, Receiving House, Thanna, and every Police Station at which letters are received for despatch, and with every licensed Stamp Vender; and it shall be the duty of the officer to whom the person in charge of any of the above-named places is subordinate, to take steps to ensure, that the supply kept on hand is at all times equal to at least one week's demand.

(e.) No Account Current of Postage Stamps shall be kept at any subordinate Depôt. Stamps will be issued on credit from the Presidency Stamp Office to Officers in charge of Treasuries, but those Officers when selling the Stamps to Post Masters and other Vendors for distribution to the public, will invariably require cash on delivery. All Officers of Government, whether employed in the Post Office or otherwise, who are required to vend postage labels, may be allowed discount at the rate of one anna in the Rupee, provided that the labels supplied to any such



Officer, at one time, be of the value of not less than five Rupees. All other persons, including Officers of Government who are not required to sell stamps, will only be allowed discount at the rate of half an anna in the Rupee.

(f.) The bulk of Postage Stamps in store at any local *Dépôt* shall be kept in parcels containing a known number of sheets, in the Treasury or other secure place, in one or more strong chests or presses, under double locks, the key of one lock of each chest or press always remaining in the hands of the Collector or other Officer in charge of the stamps, and the key of the other in the hands of the Treasurer.

(g.) The remainder of the stamps in store shall be in the hands of the Treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

(h.) The Treasurer shall keep a Day-book of Receipts and Issues\* in the Vernacular of the District in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the Officer in charge of the Treasury.

(i.) On the first open day of each month, and on every Monday during the month, the Treasurer shall prepare in the Vernacular, and submit to the Officer in charge of the Postage Stamps, an Indent\* for a supply of Postage Stamps for the following week. The Indent, after being approved or altered by the Officer in charge of the Postage Stamps, shall be signed by him and complied with as directed in the following rule. The Indent thus signed shall be the warrant for the issue of the Stamps.

(k.) As soon as possible, after the arrival of a despatch of Postage Stamps from the Stamp Office or from any other district, the packets or boxes are to be opened, one at a time, in the presence of the Officer in charge of Stamps. The Stamps contained in each box or packet are then to be immediately counted and compared with the Invoice,\* and a receipt†, forwarded by the first post to the *dépôt* whence they were despatched. Unless the Officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the Store Books, and no stamps are to be delivered to the Treasurer or sold to any party without being first brought into store.

(l.) On occasions of transfer of charge, Postage Stamps will be made over in the same manner and under the same precautions, as the Cash Balance in the Treasury.

(m.) The Officer in charge of each local *dépôt* will submit, on the 2nd of each month, an account\* to the Superintendent of Stamps of his Presidency, showing the balance in hand at the close of the preceding month, and the sales effected during that month.

(n.) Collectors should report to the Superintendent of Stamps, whenever a case comes to their notice, of a Post Master not having a sufficient store of stamps.

(o.) The Superintendent of Stamps of each Presidency will, on the 15th of each month, in addition to any account required by the Accountant, furnish the Director General of the Post Office with a Memorandum\*, showing the number of Stamps distributed by him during the preceding month; and at the close of each quarter, he will furnish an Abstract Memorandum†, showing the number and value of Stamps in hand, and the total amount of the actual sales of all the local *dépôts* supplied by him.

(p.) Rules V., VI., VII., XI., XII., XIII., of this Manual are applicable to the case of Postage Stamps.

#### TELEGRAPH STAMPS

XXVI. Will be stored and sold under the same Rules as Postage Stamps, with the following exception:—

No discount to be allowed on purchases of less than 50 Rupees' worth of stamps.

Discount at the rate of one anna in the Rupee, will be allowed to all persons who purchase at least 50 Rupees' worth of stamps at one time.

# **FORM 1.** **POSTAGE STAMPS.**

*Treasurer's Daily Account.*

RECEIPTS.

SALES.

| DATE. | Particulars. | No. of Labels of each value. |         |         |          |          |          | Gross Value including Discount. |    |    | Nett Value. |    |    | REMARKS. | DATE. | Particulars.        | No. of Labels of each value. |         |         |          |          |          | Gross Value including Discount. |    |    | Discount. |    |    | Nett Cash paid to Treasury. |    |    | REMARKS. |  |
|-------|--------------|------------------------------|---------|---------|----------|----------|----------|---------------------------------|----|----|-------------|----|----|----------|-------|---------------------|------------------------------|---------|---------|----------|----------|----------|---------------------------------|----|----|-----------|----|----|-----------------------------|----|----|----------|--|
|       |              | 8 Pie.                       | 3 Anna. | 1 Anna. | 2 Annas. | 4 Annas. | 8 Annas. | Rs.                             | A. | P. | Rs.         | A. | P. |          |       |                     | 8 Pie.                       | 3 Anna. | 1 Anna. | 2 Annas. | 4 Annas. | 8 Annas. | Rs.                             | A. | P. | Rs.       | A. | P. | Rs.                         | A. | P. |          |  |
|       |              |                              |         |         |          |          |          |                                 |    |    |             |    |    |          |       |                     |                              |         |         |          |          |          |                                 |    |    |           |    |    |                             |    |    |          |  |
|       | Balance ...  |                              |         |         |          |          |          |                                 |    |    |             |    |    |          |       | Balance in hand ... |                              |         |         |          |          |          |                                 |    |    |           |    |    |                             |    |    |          |  |
|       | Total ...    |                              |         |         |          |          |          |                                 |    |    |             |    |    |          |       | Total ...           |                              |         |         |          |          |          |                                 |    |    |           |    |    |                             |    |    |          |  |

## **FORM 2.**

*Indent of Postage Stamps required for the*

| Description. | No. of Labels in store. |     |     |     |     |     | No. of Labels sold in preceding week. |  |  |  |  |  | No. of Labels intended for. |  |  |  |  |  | Amount, Company's Rupees. |  |  |  |  |  |
|--------------|-------------------------|-----|-----|-----|-----|-----|---------------------------------------|--|--|--|--|--|-----------------------------|--|--|--|--|--|---------------------------|--|--|--|--|--|
| 8 Pie ...    | ...                     | ... | ... | ... | ... | ... |                                       |  |  |  |  |  |                             |  |  |  |  |  |                           |  |  |  |  |  |
| 1 Anna ...   | ...                     | ... | ... | ... | ... | ... |                                       |  |  |  |  |  |                             |  |  |  |  |  |                           |  |  |  |  |  |
| 1 Anna ...   | ...                     | ... | ... | ... | ... | ... |                                       |  |  |  |  |  |                             |  |  |  |  |  |                           |  |  |  |  |  |
| 2 Annas ...  | ...                     | ... | ... | ... | ... | ... |                                       |  |  |  |  |  |                             |  |  |  |  |  |                           |  |  |  |  |  |
| 4 Annas ...  | ...                     | ... | ... | ... | ... | ... |                                       |  |  |  |  |  |                             |  |  |  |  |  |                           |  |  |  |  |  |
| 8 Annas ...  | ...                     | ... | ... | ... | ... | ... |                                       |  |  |  |  |  |                             |  |  |  |  |  |                           |  |  |  |  |  |
|              |                         |     |     |     |     |     |                                       |  |  |  |  |  | Total, Company's Rupees.    |  |  |  |  |  |                           |  |  |  |  |  |

E. E.

**FORM 3.**  
**POSTAGE STAMPS.**

*Store Book.*

RECEIPTS.

ISSUES.

| DATE.       | Particulars. | No. of Labels of each value. |         |         |          |          |          | Gross Value including Discount |   |    | Nett Value. |    |    | REMARKS. | DATE. | Particulars. | No. of Labels of each value. |         |         |          |          |          | Gross Value including Discount. |    |    | Nett Value. |   |    | REMARKS. |  |  |
|-------------|--------------|------------------------------|---------|---------|----------|----------|----------|--------------------------------|---|----|-------------|----|----|----------|-------|--------------|------------------------------|---------|---------|----------|----------|----------|---------------------------------|----|----|-------------|---|----|----------|--|--|
|             |              | 8 Pie.                       | ½ Anna. | 1 Anna. | 2 Annas. | 4 Annas. | 8 Annas. | Rs.                            | A | P. | Rs.         | A. | P. |          |       |              | 8 Pie.                       | ½ Anna. | 1 Anna. | 2 Annas. | 4 Annas. | 8 Annas. | Rs.                             | A. | P. | Rs.         | A | P. |          |  |  |
|             |              |                              |         |         |          |          |          |                                |   |    |             |    |    |          |       |              |                              |         |         |          |          |          |                                 |    |    |             |   |    |          |  |  |
| May 1st ... | Balance...   |                              |         |         |          |          |          |                                |   |    |             |    |    |          |       | Balance ...  |                              |         |         |          |          |          |                                 |    |    |             |   |    |          |  |  |
|             | Total ...    |                              |         |         |          |          |          |                                |   |    |             |    |    |          |       | Total ...    |                              |         |         |          |          |          |                                 |    |    |             |   |    |          |  |  |

**FORM 4.**

**POSTAGE STAMPS.**

INVOICE—.

*Consigned to the Collector of*

*Stamp Office, the 12th day of June 186 .*

| Number of Sheets. | NUMBER OF LABELS. |                     |         |          |          |          | TOTAL VALUE. |
|-------------------|-------------------|---------------------|---------|----------|----------|----------|--------------|
|                   | 8 Pie.            | $\frac{1}{2}$ Anna. | 1 Anna. | 2 Annas. | 4 Annas. | 8 Annas. |              |
|                   |                   |                     |         |          |          |          |              |
|                   |                   |                     |         |          |          |          |              |

I acknowledge to have received the above on the 15th July 186 .

(Signed) A. B. Smith,  
Collector.

*N. B.—This Invoice must be signed and returned by Post immediately.*

Stamp Act.]

STAMP RULES.





