

A
COLLECTION
OF
THE ACTS

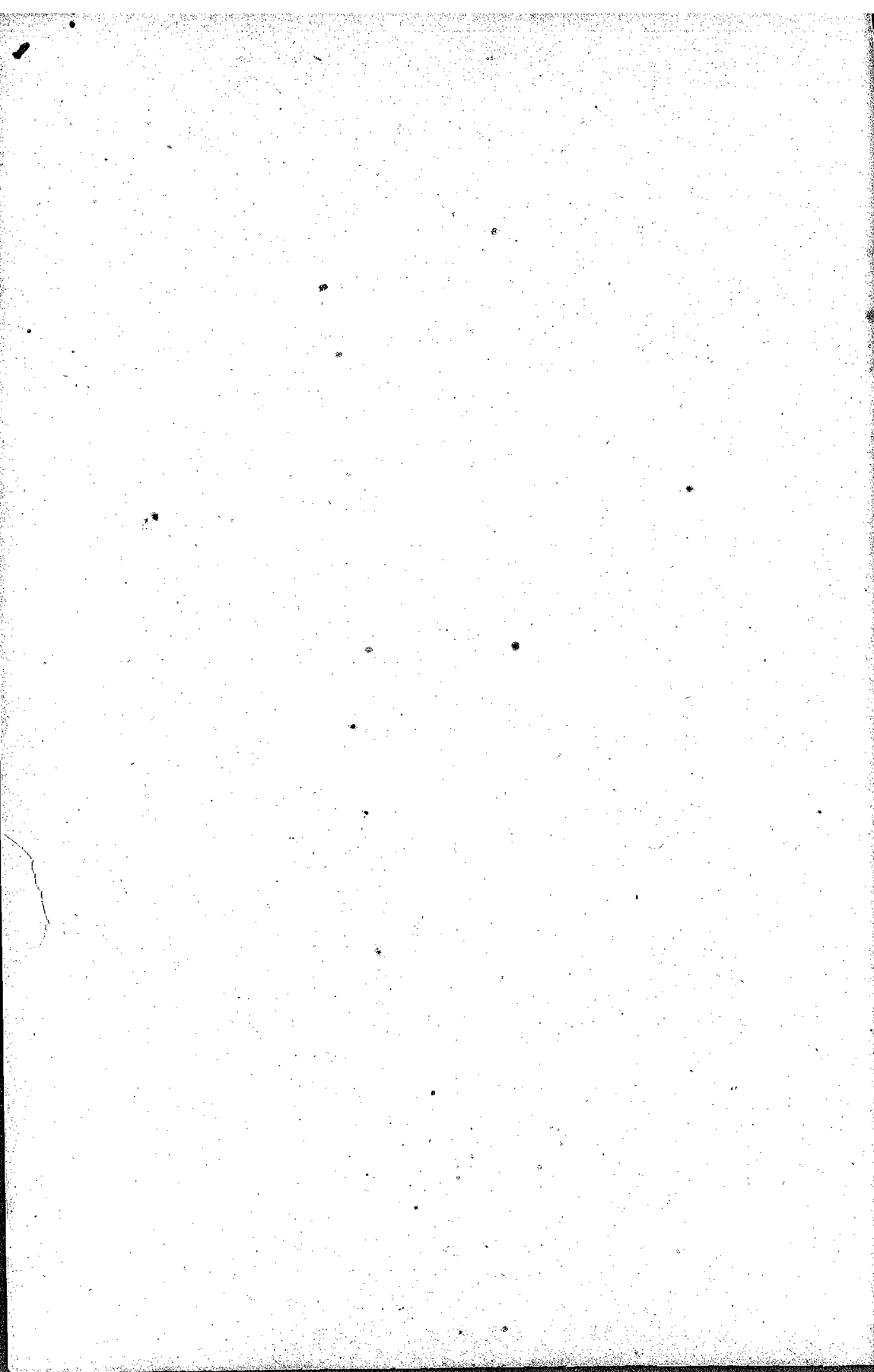
PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1919.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1920



TITLES OF ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR 1919.

- I. An Act to extend the powers of local authorities in regard to the granting of pensions and gratuities.
- II. „ further to amend the Indian Paper Currency (Amendment) Act, 1917.
- III. „ to extend the operation of the Motor Spirit (Duties) Act, 1917.
- IV. „ to amend the Indian Income-tax Act, 1918.
- V. „ to make provision to determine the date of the termination of the present war and for purposes connected therewith.
- VI. „ further to amend the Indian Oaths Act, 1873.
- VII. „ to extend the operation of the Indian Defence Force Act, 1917.
- VIII. „ further to amend the Negotiable Instruments Act, 1881.
- IX. „ to supplement the Punjab Courts Act, 1918.
- X. „ to impose a duty on excess profits arising out of certain businesses.
- XI. „ to cope with anarchical and revolutionary crime.
- XII. „ to consolidate and amend the law regulating the importation, possession and sale of poisons throughout British India.
- XIII. „ further to amend the Sea Customs Act, 1878.
- XIV. „ further to amend the Provident Funds Act, 1897.
- XV. „ to declare and prescribe the limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.
- XVI. „ further to amend the Indian Naturalization Act, 1852.
- XVII. „ further to amend the Land Acquisition Act, 1894.
- XVIII. „ to amend certain enactments and to repeal certain other enactments.
- XIX. „ further to amend the Indian Tariff Act, 1894.
- XX. „ further to amend the Indian Arms Act, 1878.
- XXI. „ further to amend the Indian Coinage Act, 1906.
- XXII. „ further to amend the Cantonments Act, 1910.
- XXIII. „ to amend the Cinematograph Act, 1918.

- XXIV. An Act to remove the restrictions imposed on the withdrawal of capital from the money-market by Companies.
- XXV. „ further to amend the Indian Merchant Shipping Acts, 1859 and 1888.
- XXVI. „ further to amend the Indian Paper Currency (Amendment) Act, 1917, and to amend the Indian Paper Currency Act, 1918.
- XXVII. „ to indemnify officers of Government and other persons in respect of certain acts done under martial law, and to provide for other matters in connection therewith.

ACT No. I OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 26th
February, 1919.)*

An Act to extend the powers of local authorities in regard to the granting of pensions and gratuities.

WHEREAS it is expedient to extend the powers of local authorities in regard to the granting of pensions and gratuities ; It is hereby enacted as follows :—

1. (1) This Act may be called the Local Authorities Pensions and Gratuities Act, 1919. Short title and extent.

(2) It extends to the whole of British India, including the Sonthal Parganas.

2. In this Act " officer " means any person who has undertaken the service of Government and who immediately prior to undertaking such service, was paid and employed solely by a local authority and, but for undertaking such service, would in the ordinary course have continued in such employment. Definition.

3. Notwithstanding anything contained in any enactment or in any rule made thereunder regulating the powers of local authorities, and without prejudice to any powers conferred by or under any such enactment, a local authority may grant a pension or gratuity to any officer thereof who may, since the fourth day of August, 1914, have been wounded or otherwise incapacitated in the service of Government, and to the widow or child of any such officer who may have died in consequence of injuries received or illness contracted since the fourth day of August, 1914, in the course of such service. Power to grant extraordinary pensions and gratuities.

4. (1) Such

Provision as
to pensions
and gratuities.

4. (1) Such pension or gratuity may be granted in addition to any pension or gratuity payable to the officer or his wife or child, as the case may be, under any general or special orders of His Majesty in Council or of the Governor General in Council, but shall not, save with the sanction of the Governor General in Council, exceed the amount of the pension or gratuity to which the officer or his wife or child would have been entitled under any such orders if his employment by the local authority had been service for the same time and on the same pay under Government.

(2) Any pension granted under this Act may be made to take effect from such date subsequent to the fourth day of August, 1914, and subject to such conditions as the local authority may think fit.

Procedure.

5. Subject to the provisions of this Act, the decision of a local authority to grant a pension or gratuity thereunder shall be made in such manner and shall be subject to such sanction as may be prescribed by any enactment or rule regulating the grant by such local authority of pensions and gratuities :

Provided that in every case the sanction of the Local Government shall be necessary.

ACT No. II OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 12th March, 1919.)

An Act further to amend the Indian Paper Currency (Amendment) Act, 1917.

WHEREBAS it is expedient further to amend the Indian Paper Currency (Amendment) Act, 1917; It is hereby enacted as follows:—

XIX of 1917.

1. This Act may be called the Indian Paper Currency (Amendment) Act, 1919. Short title.

XIX of 1917.

2. In section 2 of the Indian Paper Currency (Amendment) Act, 1917, for the words "six hundred and sixty millions," the words "eight hundred millions" shall be substituted. Amendment of section 2, Act XIX of 1917.

VI of 1918.
III of 1918.

3. The Indian Paper Currency (Amendment) Act, 1918, and the Indian Paper Currency (Amendment) Ordinance, 1918, are hereby repealed. Repeal of Act VI of 1918, and Ordinance, III of 1918.

ACT NO. III OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 12th March, 1919.)

An Act to extend the operation of the Motor Spirit (Duties) Act, 1917.

WHEREAS it is expedient to extend the operation of the Motor Spirit (Duties) Act, 1917; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Motor Spirit (Duties) Amendment Act, 1919.

Amendment of section 1, Act II of 1917.

2. In section 1 of the Motor Spirit (Duties) Act, 1917, the word "and" at the end of sub-section (2) and the whole of sub-section (3) shall be omitted.

ACT NO. IV OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 12th March, 1919.)

An Act to amend the Indian Income-tax Act, 1918.

II of 1918. **W**HEREAS it is expedient to amend the Indian Income-tax Act, 1918; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1919. Short title and commencement.

(2) It shall come into force on the first day of April, 1919.

I of 1918. 2. In the proviso to sub-section (2) of section 14 of the Indian Income-tax Act, 1918 (hereinafter referred to as the said Act), for the word "one" the word "two" shall be substituted. Amendment of section 14, Act VII of 1918.

3. In sub-section (4) of section 18 of the said Act, for the figures, brackets and word "17 (1), (2) or (3)," the figures, brackets and word "17 (1) or (2)" shall be substituted. Amendment of section 18, Act VII of 1918.

4. For Schedule I to the said Act, the following Schedule shall be substituted, namely:— Substitution of new Schedule for Schedule I, Act VII of 1918.

"SCHEDULE I.

(See section 14.)

RATES OF TAX.

I.—When the taxable income is less than Rs. 2,000.	Rate. <i>Nil.</i>
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II.—When

II.—When the taxable income is Rs. 2,000 or upwards, and

- | | |
|---|-------------------------|
| (i) The total income is less than Rs. 5,000. | Five pies in the rupee. |
| (ii) The total income is Rs. 5,000 or upwards, but is less than Rs. 10,000. | Six pies in the rupee. |
| (iii) The total income is Rs. 10,000 or upwards, but is less than Rs. 25,000. | Nine pies in the rupee. |
| (iv) The total income is Rs. 25,000 or upwards. | One anna in the rupee." |

Substitution of new Schedule for Schedule II, Act VII of 1918.

5. For Schedule II to the said Act, the following Schedule shall be substituted, namely:—

"SCHEDULE II.

(See section 37.)

RATES OF REFUND.

Amount.	Refund.
1. Less than Rs. 2,000 .	One anna in the rupee.
2. Rs. 2,000 or upwards, but less than Rs. 5,000.	Seven pies in the rupee.
3. Rs. 5,000 or upwards, but less than Rs. 10,000.	Six pies in the rupee.
4. Rs. 10,000 or upwards, but less than Rs. 25,000.	Three pies in the rupee."

Repeals.

6. In the said Act, sub-section (3) of section 17, Chapter III, and in section 35 the words "or in a notice or order under section 30" are hereby repealed:

Provided that such repeal shall not affect the liability of any person to pay any sum due from him or any existing right of refund under the said Act.

ACT NO. V OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 19th March,
1919.)

An Act to make provision to determine the date of the termination of the present war and for purposes connected therewith.

WHEREAS it is expedient to make provision to determine the date of the termination of the present war and for purposes connected therewith; It is hereby enacted as follows:—

1. This Act may be called the Termination of the Present War (Definition) Act, 1919. Short title.

2. For the purposes of any provision in any enactment or in any notification or rule issued or made thereunder, and, except when the context otherwise requires, of any provision in any contract, deed or other instrument referring, expressly or impliedly, and in whatever form of words, to the present war or the present hostilities,—

Date of termination of present war to be such as may be declared by His Majesty in Council.

- (1) the present war shall be treated as having continued to and as having ended on such date as His Majesty in Council may declare in that behalf in pursuance of the provisions of the Termination of the Present War (Definition) Act, 1918, and
- (2) the date of the termination of war between His Majesty and any particular State shall be the date similarly declared under sub-section (3) of section 1 of the said Act.

ACT NO. VI OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 19th March,
1919.)*

An Act further to amend the Indian Oaths
Act, 1873.

WHEREAS it is expedient further to amend the
Indian Oaths Act, 1873; It is hereby enacted X of 1873.
as follows :—

Short title.

1. This Act may be called the Indian Oaths
(Amendment) Act, 1919.

Amendment
of section 3,
Act X of
1873.

2. In section 3 of the Indian Oaths Act, 1873, X of 1873.
after the word "prescribed," the words "by or under
any Instruction under the Royal Sign Manual of
His Majesty or" shall be inserted.

ACT NO. VII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 19th March, 1919.)

An Act to extend the operation of the Indian Defence Force Act, 1917.

III of 1917. **W**HEREAS it is expedient to extend the operation of the Indian Defence Force Act, 1917; It is hereby enacted as follows :—

1. This Act may be called the Indian Defence Force (Amendment) Act, 1919. Short title.

III of 1917. 2. In sub-section (3) of section 1 of the Indian Defence Force Act, 1917, for the words "six months" the words "one year" shall be substituted. Amendment of section 1, Act III of 1917.

ACT NO. VIII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 19th March, 1919.)

An Act further to amend the Negotiable Instruments Act, 1881.

WHEREAS it is expedient further to amend the Negotiable Instruments Act, 1881; It is hereby enacted as follows:—

Short title

1. This Act may be called the Negotiable Instruments (Amendment) Act, 1919.

Amendment of section 9, Act XXVI of 1881.

2. In section 9 of the Negotiable Instruments Act, 1881, (hereinafter called the said Act), for the words "payable to, or to the order of, a payee," the words "payable to order" shall be substituted.

Amendment of section 13, Act XXVI of 1881.

3. For sub-section (1) of section 13 of the said Act, the following sub-section shall be substituted, namely:—

"(1) A 'negotiable instrument' means a promissory note, bill of exchange or cheque payable either to order or to bearer.

Explanation (i).—A promissory note, bill of exchange or cheque is payable to order which is expressed to be so payable or which is expressed to be payable to a particular person, and does not contain words prohibiting transfer or indicating an intention that it shall not be transferable.

Explanation (ii).—A promissory note, bill of exchange or cheque is payable to bearer which is expressed to be so payable or on which the only or last indorsement is an indorsement in blank.

Explanation (iii)

Explanation (iii).—Where a promissory note, bill of exchange or cheque, either originally or by indorsement, is expressed to be payable to the order of a specified person, and not to him or his order, it is nevertheless payable to him or his order at his option.”

4. In section 48 of the said Act, for the words “payable to the order of a specified person, or to a specified person or order,” the words “payable to order” shall be substituted. Amendment of section 48, Act XXVI of 1881.

5. In section 121 of the said Act, for the words “payable to, or to the order of, a specified person,” the words “payable to order” shall be substituted. Amendment of section 121, Act XXVI of 1881.

ACT NO. IX OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 19th March, 1919.)

An Act to supplement the Punjab Courts Act, 1918.

WHEREAS it is expedient to supplement the Punjab Courts Act, 1918; It is hereby enacted Punjab Act, VI of 1918. as follows:—

Short title and commencement.

1. (1) This Act may be called the Punjab Courts (Supplementing) Act, 1919.

(2) It shall come into force on such date as may be notified by the Governor General in Council in this behalf.

Provisions regarding proceedings pending in the Chief Court of the Punjab.

2. All suits, appeals, revisions, applications, reviews, executions and other proceedings whatsoever, whether civil or criminal, pending in the Chief Court of the Punjab, shall be continued and concluded in the High Court of Judicature at Lahore as if the same had been instituted in such High Court; and the High Court of Judicature at Lahore shall exercise the same jurisdiction in relation to all such proceedings as if the same had been instituted and continued in such High Court.

ACT No. X OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 20th March, 1919.)

An Act to impose a duty on excess profits arising out of certain businesses.

WHEREAS it is expedient to impose a duty on excess profits arising out of certain businesses; It is hereby enacted as follows :—

1. (1) This Act may be called the Excess Profits Duty Act, 1919. Short title and commencement.

(2) It shall come into force on the 1st April, 1919.

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

“accounting period” means the twelve months ending on the 31st March, 1919, or if the accounts of the business have been made up within the said twelve months for the purposes of the Indian Income-tax Act, 1918, in respect of a year ending on any date other than the said 31st March, then the year ending on that other date ; VII of 1918.

“business” includes any trade, commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture ;

“Chief Revenue-authority” means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act ;

“prescribed” means prescribed by rules made under this Act.

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All expressions used or embodied by reference in this Act which are not hereinbefore defined shall have the same meaning as is attributed to them by the Indian Income-tax Act, 1918.

VII of 1918.

Application of Act:

3. This Act shall apply to every business (other than the businesses specified in Schedule I) which is, during any part of the accounting period, either carried on in British India by any person or owned or carried on in any place in India by a person ordinarily resident in British India.

Imposition of excess profits duty.

4. Subject to the provisions of this Act, there shall, in respect of any business to which this Act applies, be charged, levied and paid on the amount by which the profits in the accounting period exceed the standard profits, a duty (in this Act referred to as "excess profits duty") of an amount equal to fifty per cent. of that excess :

Provided that the amount of the said duty shall not exceed such sum as would reduce the profits in the accounting period below thirty thousand rupees.

Ascertainment of profits in the accounting period.

5. The profits of a business in the accounting period shall, at the option of the person by whom the excess profits duty in respect of that business is payable, be or be deemed to be,—

(a) the taxable income as finally ascertained for the purposes of the Indian Income-tax Act, 1918, or

VII of 1918.

(b) when the accounting period in respect of the business ends on any date other than the 31st March, 1919, and the accounts of the business are made up for an additional period ending on the said 31st March, a sum which bears the same proportion to the taxable income of the total period (such taxable income being ascertained as nearly as may be in accordance with the provisions of the said Act) as a period of one year bears to the total period.

Explanation.—The profits in the accounting period shall, notwithstanding any

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any composition in force for the purposes of the said Act, be actually ascertained in accordance with the provisions of that Act.

6. (1) The standard profits of a business shall be ^dStandard profits. as follows:—

- (a) an amount calculated at the rate of 10 per cent., or at such rate not being less than 10 per cent. as may be prescribed, on the capital of the business as existing at the end of the accounting period, in which case the capital of the business shall, for the purposes of this Act, be ascertained in accordance with the provisions of Schedule II; or
- (b) at the option of the person by whom excess profits duty in respect of the business is payable—
 - (i) if the profits of the business have been assessed in the years 1913 and 1914 for the purposes of the income-tax law then in force—the aggregate of half of the profits so assessed and half of the interest, if any, received in those years on securities forming part of the assets of the business; or
 - (ii) if the profits of the business have been assessed for the said purposes in the years 1913 and 1914, and in two only of the three years 1915, 1916 and 1917—the aggregate of one-fourth of the profits so assessed and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business; or
 - (iii) if the profits of the business have been assessed for the said purposes in all the five years 1913, 1914, 1915, 1916 and 1917—the aggregate of one-fourth of the profits assessed in the years 1913 and 1914 and in such two of the

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the years 1915, 1916 and 1917 as may be selected by the said person and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business :

Provided that if the average capital employed in the business in the years adopted for the purpose of determining the standard profits is less or more than the capital so employed at the end of the accounting period, there shall be made to or from the standard profits an addition or a deduction, as the case may be, which shall bear to the standard profits the same proportion as such increase or decrease of capital bears to the average capital so employed in the years so adopted.

Explanation.—For the purpose of ascertaining the average capital employed, the capital employed in the business in any year shall be deemed to be the capital so employed at the end of that year :

Provided further that if the assessment in any of the said years was made in respect of a period of less than twelve months, that assessment shall, for the purpose of determining the standard profits, be proportionately increased.

(2) If a composition for income-tax was in force in any of the years 1913, 1914, 1915, 1916 and 1917, such composition shall be deemed for the purposes of clause (b) of sub-section (1) to have been the assessment, and the profits shall be determined in accordance therewith :

Provided that the person by whom excess profits duty in respect of the business is payable shall, notwithstanding any such composition, be entitled to have an assessment of the profits of the business made

made for the purpose of determining the standard profits, in the same way as the assessment would have been made if no such composition had been agreed upon.

(3) Each of the years referred to in sub-sections (1) and (2) shall be deemed to be the twelve months commencing with the 1st of April in the year mentioned.

(4) Notwithstanding anything contained in this section no increase of capital made after the 31st December, 1918, shall be taken into account in any case, and no such increase before that date shall be taken into account when it appears or to the extent to which it appears that the increase was made with intent to evade or has the effect of evading the payment of the excess profits duty.

7. On the application (made in accordance with the provisions of clause (b) of sub-section (2) of section 11) of any person chargeable with excess profits duty alleging that, owing to any of the following circumstances, namely:—

Power to
Collector to
make allow-
ances for
special cir-
cumstances.

- (a) any change in the constitution of a partnership of which he is or was a member,
- (b) any postponement or suspension, as a consequence of the present war, of renewals or repairs,
- (c) any exceptional depreciation or obsolescence (including the cost of replacement during the accounting period), due to the present war, of assets employed in the business,
- (d) the provision, in connection with the requirements of the present war, of plant or machinery which will not be required for the purposes of the business after the termination of the war,
- (e) the fact that the assets of the business consist to any material extent of shares in a company the business of which is itself chargeable to excess profits duty.

(f) the

- (f) the liability of any part of the profits of the business to excess profits duty in the United Kingdom, or
- (g) any special circumstances connected with the nature of the business or the period for which any profits are ascertained or determined.

the provisions of this Act for the calculation of excess profits duty operate unfairly in his case, the Collector may make such allowances in calculating the amount of the duty as seem to him to be necessary to meet the special circumstances, provided that any such allowance shall not reduce the amount of duty payable under the provisions of the Act by more than twenty-five per cent. without the previous sanction of the Commissioner.

Appeal to
Chief
Revenue-
authority.

8. (1) If any person who has applied under section 7 is dissatisfied with the decision of the Collector on his application, he may appeal to the Chief Revenue-authority which shall, at the option of such person, either itself decide such appeal or refer it to a Board of Referees to be appointed by the Local Government. The Board shall hear and consider any appeal so referred and shall communicate its decision to the Chief Revenue-authority.

(2) The Chief Revenue-authority and the Board shall be entitled to take into account any of the circumstances specified in section 7, and to modify the decision of the Collector with reference thereto in such way and to such extent as they may consider just and equitable.

(3) Every Board of Referees appointed under this section shall consist of three or, in cases which the Local Government considers to be of difficulty or importance, of four persons. When the Board consists of four persons, the Local Government shall appoint one of the members to be Chairman. In any case at least two members of the Board shall be persons not in the service of Government and having in the opinion of the Local Government adequate business experience.

(4) In

(4) In case of a difference of opinion between the members of the Board, the opinion of the majority shall prevail. When the Board consists of four members and the members are equally divided in opinion, the Chairman shall have a second or casting vote.

(5) The decision of the Chief Revenue-authority on any appeal under this section or of the Board where an appeal is referred to it shall, notwithstanding any other provision of this Act be final, and shall be deemed to be the basis of assessment in the particular case.

9. (1) The Governor General in Council may, on the application made before the 30th June, 1919, of any person alleging that owing to special circumstances to be stated in the application the provisions of this Act for the calculation of excess profits duty would operate unfairly in the case of any class of business in which such person is engaged, refer such application for the report of a Board of special Referees to be appointed in this behalf by the Governor General in Council.

Power of Governor General in Council to deal with hardship in case of a class of business.

(2) Every Board appointed under this section shall consist of four persons, of whom at least two shall be persons not in the service of Government. The Governor General in Council shall appoint one member to be Chairman.

(3) On receipt of the report of the Board, the Governor General in Council shall consider the same and pass thereon such orders as he thinks fit. Any such order may vary the basis or method of assessment in respect of the class of business so reported on, and any variations so made shall be deemed to be modifications of this Act in respect of the matters to which they relate, and this Act shall apply accordingly.

10. Every liquidator of a company which is being wound up at the commencement of this Act or is wound up after the commencement of this Act and which is chargeable to excess profits duty shall before the 31st May, 1919, or within two months of the commencement

Notice to be given by liquidator that excess profits have been made.

commencement of the winding up, as the case may be, give notice of the fact to the Collector.

Returns for
the purposes
of the Act.

11. (1) The Collector may, for the purposes of this Act, require any person whom he believes to be engaged in any business to which this Act applies, or to have been so engaged during the accounting period or in the year ending on the 31st March, 1912, or on the 31st March in any year thereafter, to furnish him within two months after service upon him of a notice to that effect with such particulars in connection with the business as the Collector may require.

(2) At the time of furnishing such particulars such person shall—

(a) state the method which he desires to be adopted for the purpose of—

(i) ascertaining the profits of the business in the accounting period under section 5, and

(ii) determining the standard profits under section 6, and

(b) make any application which he desires to make under section 7 for an allowance in the calculation of the amount of the excess profits duty.

(3) Where any person fails, without reasonable cause or excuse, to comply with the provisions of clause (a) of sub-section (2), the Collector shall proceed to ascertain the profits of the accounting period and to determine the standard profits by such method provided in this Act as he thinks fit.

Penalty.

12. If a person fails, without reasonable cause or excuse, to give to the Collector in due time any notice required by section 10 or to furnish any particulars referred to in section 11, he shall on conviction by a Magistrate be punishable with fine which may extend to thirty rupees for every day during which the default continues.

Assessment.

13. The amount of excess profits duty to be paid in respect of any business shall be assessed by the Collector,

Collector, who may in any case where he thinks fit allow the duty to be paid in instalments of such amounts payable at such times as he may direct.

14. The duty may be assessed on any person for the time being owning or carrying on the business whether as agent for the owner or otherwise or, where the business has ceased during the accounting period, on the person who owned or so carried on the business immediately before the time at which the business ceased, and where there has been a change of ownership of the business during the accounting period, the Collector shall make the assessment in the prescribed manner. Person liable to be assessed.

VII of 1918. 15. The provisions of sections 20, 21, 22, 23, 24, 26, 27, and of Chapters IV and V and of sections 42, 45, 46, 47 and 49 to 52 of the Indian Income-tax Act, 1918, shall apply, with such modifications, if any, as may be prescribed, as if the said provisions referred to excess profits duty instead of to income-tax, and every officer or authority exercising powers under the said provisions may exercise the like powers under this Act in regard to excess profits duty as he or it exercises in regard to income-tax under the said Act: Application of provisions of Act VII of 1918.

Provided that references in the said provisions to the assessee shall be construed as references to a person by whom excess profits duty is payable.

VII of 1918. 16. Notwithstanding anything contained in the Indian Income-tax Act, 1918, or in any Act repealed thereby, all information contained in any statement or return made or furnished under the provisions of any of the said Acts or obtained or collected for the purposes of any such Act may be used for the purposes of this Act. Income-tax papers to be available for the purposes of this Act.

17. (1) A person shall not for the purposes of avoiding payment of excess profits duty enter into a fictitious or artificial transaction or carry out any fictitious or artificial operation, and if he has entered into any such transaction or carried out any such operation before the commencement of this Act, shall inform the Collector of the nature of the transaction or operation. Prohibition of and penalty for fictitious transactions.

Explanation

Explanation.—For the purposes of this section an artificial transaction or operation includes every device of whatever nature adopted for the purposes of presenting the accounts of a business in a misleading form or manner with intent to evade or having the effect of evading any obligation imposed by this Act.

(2) If any person acts in contravention of, or fails, without reasonable cause or excuse, to comply with, the provisions of sub-section (1), he shall on conviction by a Magistrate be punishable with fine which may extend to one thousand rupees.

Power to
make rules.

18. (1) The Governor General in Council may, by notification in the Gazette of India, make rules for carrying into effect the provisions of this Act.

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

(a) the rate to be allowed in respect of any business or class of business for the purpose of clause (a) of sub-section (1) of section 6;

(b) the procedure to be followed by Boards of Referees appointed under this Act;

(c) the basis and method of assessment when there has been a change of ownership during any period which can be selected for the purpose of determining standard profits, or during any subsequent period prior to the commencement of this Act; and

(d) the adaptation to excess profits duty of any of the provisions of the Indian Income-tax Act, 1918, which are made applicable to that duty by section 15.

(3) All rules made under this section shall have effect as if enacted in this Act.

Excess profits
duty and
super-tax to
be alternately
chargeable.

19. Where the profits of any business in the accounting period are chargeable to excess profits duty under the provisions of this Act and to super-tax under

VIII of 1917. under the provisions of the Super-tax Act, 1917, then—

- (1) if the amount chargeable as excess profits duty exceeds that chargeable as super-tax, excess profits duty shall alone be charged, and
- (2) if the amount chargeable as super-tax exceeds that chargeable as excess profits duty, super-tax shall alone be charged,

VIII of 1917. and the provisions of this Act and the Super-tax Act, 1917, shall be construed accordingly.

20. The amount of excess profits duty paid in respect of any business shall be allowed as a deduction at the adjustment made in the year ending on the 31st March, 1920, in respect of the profits of that business for the purposes of section 19 of the

Excess profits duty an allowance for the purposes of Act VII of 1918.

VII of 1918. Indian Income-tax Act, 1918 :

Provided that, if the amount of excess profits duty payable has not been ascertained at the time when the said adjustment is made, the amount by which the income-tax would have been reduced if effect had been given to the deduction shall be deducted from the amount payable for excess profits duty.

SCHEDULE I.

EXCEPTED BUSINESSES.

(See section 3.)

1. Any business the income from which is agricultural income.

2. Offices or employments.

3. Any profession the profits of which are dependent mainly on the personal qualifications of the person by whom the profession is carried on, and in which no capital expenditure is required or only capital expenditure of an amount which is small when compared with the profits which the person carrying on the profession makes :

Provided

Provided that the business of any person taking commissions in respect of any transactions or services rendered, or any agent of any description (not being a whole-time officer or servant of the business or a commercial traveller, or an agent whose remuneration consists wholly of a fixed and definite sum not dependent on the amount of business done or any other contingency) shall not be included in this exception.

4. Any business which is liable to pay in respect of the accounting period excess profits duty in the United Kingdom.

5. Any business of which the profits in the accounting period do not exceed thirty thousand rupees.

SCHEDULE II.

ASCERTAINMENT OF CAPITAL.

(See section 6.)

1. The amount of the capital of a business shall, so far as it does not consist of money, be taken to be—

(a) so far as it consists of assets acquired by purchase, the price at which these assets were acquired, subject to any proper deduction for depreciation or for unpaid purchase money,

(b) so far as it consists of assets being debts due to the business, the nominal amount of those debts subject to any reduction which has been allowed or is allowable in respect of those debts under the Indian Income-tax Act, 1918, and

VII of 1918.

(c) so far as it consists of any other assets which have not been acquired by purchase, the value of the assets at the time when they became assets of the business, subject to any proper deduction for depreciation :

Provided

Provided that nothing in this provision shall prevent accumulated profits (other than those made in the accounting period) employed in the business being treated as capital.

2. Any borrowed money or trade debts shall be deducted in computing the amount of capital for the purposes of this Act.

3. Where any asset has been paid for otherwise than in cash, the cost price of that asset shall be taken to be the value of the consideration at the time the asset was acquired, but where the business has been converted into a company and more than two-thirds of the shares in the company are held by the person who was the owner of the business no value shall be attached to those shares, so far as they are represented by good-will or otherwise than by material assets of the company, unless the Collector in special circumstances otherwise directs. Patents and secret processes shall be deemed to be material assets.

ACT NO. XI OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 21st March, 1919.)

An Act to cope with anarchical and revolutionary crime.

WHEREAS it is expedient to make provision that the ordinary criminal law should be supplemented and emergency powers should be exercisable by the Government for the purpose of dealing with anarchical and revolutionary movements;

And whereas the previous approval of the Secretary of State in Council has been accorded to the making of this law; It is hereby enacted as follows:—

Short title,
extent and
duration.

1. (1) This Act may be called the Anarchical and Revolutionary Crimes Act, 1919;

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

(3) It shall continue in force for three years from the date of the termination of the present war.

Definitions.

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

“Chief Justice” means the Judge of highest rank in a High Court;

“The Code” means the Code of Criminal Procedure, 1898;

“High Court” means the highest Court of criminal appeal or revision for any local area;

“Scheduled offence” means any offence specified in the Schedule.

(2) All words and expressions used in this Act and defined in the Code, and not hereinbefore defined, shall be deemed to have the meanings respectively attributed to them in the Code.

PART I

PART I.

3. If the Governor General in Council is satisfied that, in the whole or any part of British India, anarchical or revolutionary movements are being promoted, and that scheduled offences in connection with such movements are prevalent to such an extent that it is expedient in the interests of the public safety to provide for the speedy trial of such offences, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification. Condition of application of Part I.

4. (1) Where the Local Government is of opinion that the trial of any person accused of a scheduled offence should be held in accordance with the provisions of this Part, it may order any officer of Government to prefer a written information to the Chief Justice against such person. Initiation of proceedings.

(2) No order under sub-section (1) shall be made in respect of, or be deemed to include, any person who has been committed under the Code for trial before a High Court or a Court of Session, but save as aforesaid, an order under that sub-section may be made in respect of any scheduled offence whether such offence was committed before or after the issue of the notification under section 3.

(3) The information shall state the offence charged and so far as known the name, place of residence, and occupation of the accused, and the time and place when and where the offence is alleged to have been committed and all particulars within the knowledge of the prosecution of what is intended to be proved against the accused.

(4) The Chief Justice may by order require any information to be amended so as to supply further particulars of the offence charged to the accused, and shall direct a copy of the information or the amended information, as the case may be, to be served upon the accused in such manner as the Chief Justice may direct.

5. Upon

Constitution
of Court.

5. Upon such service being effected, and on application duly made to him, the Chief Justice shall nominate three of the High Court Judges (hereinafter referred to as the Court) for the trial of the information, and shall fix a date for the commencement of the trial :

Provided that when the total number of Judges of the High Court does not exceed three, the Chief Justice shall nominate not more than two such Judges, and shall complete the Court by the nomination of one or, if necessary, two persons of either of the following classes, namely :—

- (a) persons who have served as permanent Judges of the High Court ; or
- (b) with the consent of the Chief Justice of another High Court, persons who are Judges of that High Court.

Place of
sitting.

6. The Court may sit for the whole or any part of a trial at such place or places in the province as it may consider desirable :

Provided that if the Advocate-General certifies to the Court that it is in his opinion necessary in the interests of justice that the whole or any part of a trial shall be held at some place other than the usual place of sitting of the High Court, the Court shall, after hearing the accused, make an order to that effect, unless for reasons to be recorded in writing it thinks fit to make any other order. It shall not be necessary for the certificate of the Advocate-General to be supported by any affidavit, nor shall he be required to state the grounds upon which such certificate was given.

Application of
Code of
Criminal
Procedure
subject to this
Part.

7. The provisions of the Code shall apply to proceedings under this Part, in so far as the said provisions are not inconsistent with the provisions of this Part, and such proceedings shall be deemed to be proceedings under the Code, and the Court shall have all the powers conferred by the Code on a Court of Session exercising original jurisdiction.

Trial.

8. (1) The trial shall be commenced by the reading of the information, and thereafter the prosecutor shall
state

state shortly by what evidence he expects to prove the guilt of the accused.

(2) The Court shall then, subject to the provisions of this Part, in trying the accused, follow the procedure prescribed by the Code for the trial of warrant cases by Magistrates.

9. If a charge is framed, the accused shall be Adjournment. entitled to ask for an adjournment for fourteen days, or any less period that he may specify, and the Court shall comply with his request, but, subject to the adjournment provided for by this section, the Court shall not be bound to adjourn any trial for any purpose, unless such adjournment is in its opinion necessary in the interests of justice.

10. The Court shall cause the evidence of each witness who is examined to be recorded in full in Record of evidence. such manner as the Court may direct.

11. The Court, if it is of opinion that such a course Prohibition or restriction of publication of reports of trial. is necessary in the public interest or for the protection of a witness, may prohibit or restrict in such way as it may direct the publication or disclosure of its proceedings or any part of its proceedings.

12. (1) No questions shall be put by the Court to the Examination of accused. accused in the course of a trial under this Part until the close of the case for the prosecution. Thereafter, and before the accused enters on his defence, the Court shall inform the accused that he is entitled, if he so desires, to give evidence on oath on his own behalf, and shall at the same time inform him that if he does so, he will be liable to cross-examination. Unless the accused then states that he desires to give evidence on oath, the Court may at any time thereafter question the accused generally on the case in accordance with the provisions of section 342 of the Code.

(2) If, when so called upon, the accused states that he desires to give evidence on oath, the Court shall not at any subsequent stage put any question to him:

Provided that if the accused does not so give evidence, then, after the witnesses for the defence have

have been examined, the Court may question the accused generally on the case in accordance with the provisions of the said section.

(3) The failure of the accused to give evidence on oath shall not be made the subject of any comment by the prosecution, nor shall the Court draw any inference adverse to the accused from such failure.

(4) If the accused gives evidence on oath, the following rules shall be observed, namely :—

(a) He may be asked any question in cross-examination notwithstanding that it would tend to criminate him as to the offence charged.

(b) He shall not be asked, and if asked shall not be required to answer, any question tending to show that he has committed or been convicted of, or has been charged with, any offence other than that with which he is then charged, or has a bad character, unless—

(i) proof that he has committed or been convicted of such other offence is admissible evidence to show that he is guilty of the offence with which he is then charged, or

(ii) witnesses for the prosecution have been cross-examined with a view to establish his own good character, or he has given evidence of his good character or the nature or the conduct of the defence is such as to involve imputations on the character of the witnesses for the prosecution, or

(iii) he has given evidence against any other person charged with the same offence.

(c) Unless otherwise ordered by the Court, he shall give his evidence from the witness-box or other place from which the other witnesses give their evidence.

13. If

13. If the accused or any one of the accused calls ^{Right of reply} and examines any witness, the right of final reply shall lie with the prosecution, but in all other cases with the accused :

Provided that the examination of an accused as a witness shall not of itself confer the right of final reply on the prosecution.

14. In the event of any difference of opinion ^{Differences of opinion.} among the members of the Court, the opinion of the majority shall prevail.

15. At any trial under this Part the accused may ^{Accused may be convicted of any offence referred to in Schedule,} be charged with and convicted of any offence against any provision of the law which is referred to in the Schedule.

16. The Court may pass upon any person convicted ^{Sentence.} by it any sentence authorised by law for the punishment of the offence of which such person is convicted, and no order of confirmation shall be necessary in the case of any sentence passed by it :

Provided that a sentence of death shall not be passed upon any accused person in respect of whose guilt there is a difference of opinion among the members of the Court.

17. The judgment of the Court shall be final and conclusive and, notwithstanding the provisions of the Code or of any other law for the time being in force, ^{Exclusion of interference of other criminal Courts.} or of anything having the force of law by whatsoever authority made or done, there shall be no appeal from any order or sentence of the Court, and no High Court shall have authority to revise any such order or sentence or to transfer any case from such Court, or to make any order under section 491 of the Code or have any jurisdiction of any kind in respect of any proceedings under this Part :

Provided that nothing in this section shall be deemed to affect the powers of the Governor General in Council or of the Local Government to make orders under section 401 or section 402 of the Code in respect of any person sentenced by the Court.

18. Notwithstanding

Special rules
of evidence.

18. (1) Notwithstanding anything to the contrary contained in the Indian Evidence Act, 1872, where— I of 1872.

(a) the statement of any person has been recorded by a Magistrate, and such statement has been read over and explained to the person making it and has been signed by him, or

(b) the statement of any person has been recorded by the Court, but such person has not been cross-examined,

such statement may be admitted in evidence by the Court if the person making the same is dead or cannot be found or is incapable of giving evidence, and it is established to the satisfaction of the Court that such death, disappearance or incapacity has been caused in the interests of the accused.

(2) Depositions recorded under section 512 of the Code may, in the circumstances specified in that section, be given in evidence at the trial of an accused under this Part.

Recall of
witnesses on
reconstitution
of Court.

19. In case of any reconstitution of the Court during the trial, the Court so reconstituted shall, if the accused so desires, re-call and re-hear any witness who has already given evidence in the case.

Power to
make rules.

20. The Chief Justice may from time to time make rules providing for—

(1) the appointment and powers of a President of the Court, and the procedure to be adopted to complete the Court in the event of any Judge of the Court being prevented from attending throughout the trial of an accused ; and

(2) any matters (including the intermediate custody of the accused and his release on bail) which appear to him necessary for carrying into effect or supplementing the provisions of this Part preliminary or ancillary to trials.

PART II

PART II.

21. If the Governor General in Council is satisfied that anarchical or revolutionary movements which are, in his opinion, likely to lead to the commission of scheduled offences are being extensively promoted in the whole or any part of British India, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

Condition of application of Part II.

22. (1) Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person is or has been actively concerned in such area in any movement of the nature referred to in section 21, the Local Government may place all the materials in its possession relating to his case before a judicial officer who is qualified for appointment to a High Court and take his opinion thereon. If, after considering such opinion, the Local Government is satisfied that action under the provisions of this section is necessary, it may by order in writing containing a declaration to the effect that such person is or has been actively concerned in such area in any movement of the nature referred to in section 21, give all or any of the following directions, namely: that such person—

Powers exercisable when Part II is in force.

(a) shall, within such period as may be specified in the order, execute a bond with or without sureties undertaking, for such period not exceeding one year as may be so specified, that he will not commit, or attempt or conspire to commit, or abet the commission of, any offence against any provision of the law which is referred to in the Schedule;

(b) shall notify his residence and any change of residence to such authority as may be so specified;

(c) shall remain or reside in any area in British India so specified:

Provided

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Provided that, if the area so specified is outside the province, the concurrence of the Local Government of that area to the making of the order shall first have been obtained ;

- (d) shall abstain from any act so specified which, in the opinion of the Local Government, is calculated to disturb the public peace or is prejudicial to the public safety ; and
- (e) shall report himself to the officer in charge of the police-station nearest to his residence at such periods as may be so specified.

(2) Any order under clauses (b) to (e) of sub-section (1) may also be made to take effect upon default by the person concerned in complying with an order under clause (a) of that sub-section.

Service of orders under section 22.

23. An order made under section 22 shall be served on the person in respect of whom it is made in the manner provided in the Code for service of summons, and upon such service such person shall be deemed to have due notice thereof.

Enforcement of orders.

24. The Local Government and every officer of Government to whom a copy of any order made under section 22 may be directed by, or under the general or special authority of, the Local Government, may use all means reasonably necessary to enforce compliance with the same.

Interim nature of order made by Local Government.

25. An order made under section 22 shall only continue in force for a period of one month, unless it is extended by the Local Government as hereinafter provided in this Part.

Reference to investigating authority.

26. (1) When the Local Government makes an order under section 22, such Government shall, as soon as may be, forward to the investigating authority to be constituted under this Act a concise statement in writing setting forth plainly the grounds on which the Government considered it necessary that the order should be made, and shall lay before the investigating authority all material facts and circumstances in its possession relevant to the inquiry.

(2) The

(2) The investigating authority shall then hold an inquiry *in camera* for the purpose of ascertaining what, in its opinion, having regard to the facts and circumstances adduced by the Government, appears against the person in respect of whom the order has been made. Such authority shall in every case allow the person in question a reasonable opportunity of appearing before it at some stage in its proceedings and shall, if he so appears, explain to him the nature of the charge made against him and shall hear any explanation he may have to offer, and shall make such further investigation (if any) as appears to such authority to be relevant and reasonable :

Provided that—

(a) nothing in this sub-section shall be deemed to entitle the person whose case is before the investigating authority to appear or to be represented before it by pleader, nor shall the Local Government be so entitled :

(b) the investigating authority shall not disclose to the person in question any fact the communication of which might endanger the public safety or the safety of any individual :

(c) if the person in question requests the investigating authority to secure the attendance of any person or the production of any document or thing, such authority shall, unless for reasons to be recorded in writing it deems it unnecessary so to do, cause such person to attend or such document or thing to be produced, and for that purpose shall have all the powers conferred on a District Magistrate in respect of those matters by the Code.

(3) Subject to the provisions of sub-section (2) the inquiry shall be conducted in such manner as the investigating authority considers best suited to elicit the facts of the case ; and in making the inquiry,
such

such authority shall not be bound to observe the rules of the law of evidence.

(4) Any statement made to an investigating authority by any person other than the person whose case is under investigation shall be deemed to be information given to a public servant within the meaning of section 182 of the Indian Penal Code.

(5) On the completion of the inquiry, the investigating authority shall report in writing to the Local Government the conclusions at which it has arrived, and shall adduce reasons in support thereof. In so reporting the investigating authority shall state whether or not, in its opinion, the person whose case is under investigation is or has been actively concerned in any movement of the nature referred to in section 21. XLV of 1860

(6) If the investigating authority has not completed the inquiry within the period for which the duration of the order is limited by section 25, such authority may recommend to the Local Government that the period of duration of the order shall be extended for such period as it may consider necessary, and on such a recommendation the Local Government may extend the duration of the order accordingly.

Disposal of
report of inves-
tigating
authority.

27. (1) On receipt of the report of the investigating authority, the Local Government may discharge the order made under section 22, or may make any order which is authorised by that section :

Provided that—

(a) any order so made shall recite the conclusions of the investigating authority as reported by that authority ; and

(b) a copy of such order shall be furnished to the person in respect of whom it is made.

(2) No order made under sub-section (1) shall continue in force for more than one year from the date of the order made under section 22.

(3) On the expiry of an order made under sub-section (1), the Local Government may, if it is satisfied that such a course is necessary in the interests of
the

the public safety, again make in respect of the person to whom such order related any order which is authorised by section 22 :

Provided that, before an order is made under this sub-section, a copy of the order which it is proposed to make shall be furnished to the person concerned, who may submit to the Local Government a representation in regard to such order. Any such representation shall be forwarded by the Local Government to the investigating authority for inquiry and report, and such authority, after inquiry conducted in accordance with the provisions of section 26, shall report thereon, and the Local Government shall consider such report :

Provided further that no order made under this sub-section shall continue in force for more than a year from the date on which it was made.

(4) Any order made under this section may at any time be discharged or may be altered by the substitution of any other order authorised by section 22 :

Provided that no such alteration shall have the effect of prolonging the period for which such order would have been in force.

(5) The provisions of section 24 shall apply to the enforcement of orders made under this section.

28. If any person fails to comply with, or attempts to evade, any order (other than an order to furnish security) made under section 22 or section 27, he shall, on conviction by a Magistrate, be punishable with imprisonment for a term which may extend to six months, or with fine, which may extend to five hundred rupees, or with both. Penalty for disobedience to order.

29. The provisions of section 514 of the Code shall apply to bonds executed under the provisions of this Part, with this modification that the powers conferred by that section on the Court shall be exercisable by any District Magistrate or Chief Presidency Magistrate, on application made on behalf of the Local Government. Provisions as to bonds.

30. (1) As soon as may be after a notification has been issued bringing this Part into force, the Local Government shall appoint one or more investigating authorities. Investigating authorities.

authorities

authorities for the purposes of this Part, and may appoint additional investigating authorities when necessary.

(2) Every investigating authority shall be appointed by order in writing, and shall consist of three persons, of whom two shall be persons having held judicial office not inferior to that of a District and Sessions Judge, and one shall be a person not in the service of the Crown in India.

(3) The Local Government may by like order appoint persons to fill casual vacancies occurring by reason of death, resignation of office or otherwise on any investigating authority, but in so doing shall observe the provisions of sub-section (2).

Visiting Com-
mittees.

31. (1) The Local Government shall by order in writing appoint such persons as it thinks fit to be Visiting Committees to report upon the welfare and treatment of persons under restraint under this Part, and shall by rules prescribe the functions which these Committees shall exercise :

Provided that, in making such rules, provision shall be made for periodical visits to persons under restraint under the provisions of this Part :

Provided further that a person in respect of whom an order has been made under section 22 or section 27 requiring him to abstain from any specified act or to report himself to the police shall not be deemed to be under restraint for the purposes of this section.

(2) All rules made under sub-section (1) shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Part.

Power to
make rules
by Local
Government.

32. (1) The Local Government may make rules prescribing the authorities before whom and the manner in which bonds under this Part shall be executed, and providing for the procedure to be followed regarding the notification of residence and reports to the police by persons in respect of whom orders have been made under section 22 or section 27.

(2) All

(2) All rules made under sub-section (1) shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Part.

PART III.

33. If the Governor General in Council is satisfied that in the whole or any part of British India anarchical or revolutionary movements are being promoted and that scheduled offences in connection with such movements are prevalent to such an extent as to endanger the public safety, he may, by notification in the Gazette of India, make a declaration to that effect, and thereupon the provisions of this Part shall come into force in the area specified in the notification.

Condition of application of Part III.

34. (1) Where, in the opinion of the Local Government, there are reasonable grounds for believing that any person has been or is concerned in such area in any scheduled offence, the Local Government may place all the materials in its possession relating to his case before a judicial officer who is qualified for appointment to a High Court and take his opinion thereon. If after considering such opinion the Local Government is satisfied that such action is necessary, it may make in respect of such person any order authorised by section 22, and may further by order in writing direct—

Powers exercisable when Part III is in force.

- (a) the arrest of any such person without warrant;
- (b) the confinement of any such person in such place and under such conditions and restrictions as it may specify:

Provided that no such person shall be confined in that part of a prison or other place which is used for the confinement of convicted criminal prisoners as defined in the Prisons Act, 1894; and

- (c) the search of any place specified in the order which, in the opinion of the Local Government, has been, is being, or is about to be, used by any such person for any

any purpose connected with any anarchical or revolutionary movement.

(2) The arrest of any person in pursuance of an order under clause (a) of sub-section (1) may be effected at any place where he may be found by any police-officer or by any other officer of Government to whom the order may be directed.

(3) An order for confinement under clause (b) or for search under clause (c) of sub-section (1) may be carried out by any officer of Government to whom the order may be directed, and such officer may use all means reasonably necessary to enforce the same.

Arrest.

35. Any person making an arrest in pursuance of an order under clause (a) of sub-section (1) of section 34 shall forthwith report the fact to the Local Government and, pending receipt of the orders of the Local Government, may by order in writing commit any person so arrested to such custody as the Local Government may by general or special order specify in this behalf :

Provided that no person shall be detained in such custody for a period exceeding seven days unless the Local Government so directs, and in no case shall such detention exceed fifteen days.

Search.

36. An order for the search of any place issued under the provisions of clause (c) of sub-section (1) of section 34 shall be deemed to be a search warrant issued by the District Magistrate having jurisdiction in the place specified therein, and shall be sufficient authority for the seizure of anything found in such place which the person executing the order has reason to believe is being used, or is likely to be used, for any purpose prejudicial to the public safety, and the provisions of the Code, so far as they can be made applicable, shall apply to searches made under the authority of any such order and to the disposal of any property seized in any such search.

Application
of Part II,
procedure.

37. Where an order (other than an order for arrest or search) has been made under section 34, the provisions of sections 23 to 27 shall apply in the

same

same way as if the order were an order made under section 22, save that, on receipt of the report of the investigating authority, the Local Government may, subject to the conditions prescribed by section 27, make any order which is authorised by section 34, and sections 23 to 27 and 29 to 32 shall be deemed to be included in this Part.

38. If any person fails to comply with, or attempts to evade, any order made under section 34 or section 37 other than an order to furnish security, he shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both.

Penalty for disobedience to orders under this Part.

PART IV.

IV of 1915. 39. (1) On the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, every person in respect of whom an order under rule 3 of the Defence of India (Consolidation) Rules, 1915, was in force immediately before the expiration of that Act, and who has in the opinion of the Local Government been concerned in any scheduled offence, shall be deemed to be a person resident in an area in which a notification under section 21 is in force, and the provisions of Part II shall apply to every such person accordingly; and every person who is on such expiration in confinement in accordance with the provisions of the Bengal State Prisoners Regulation, 1818, shall be deemed to be a person resident in an area in which a notification under section 33 is in force, and the provisions of Part III shall apply to every such person accordingly:

Persons already under executive control.

III of 1818.

IV of 1915.

Provided that, within one month from the expiration of the Defence of India (Criminal Law Amendment) Act, 1915, the Local Government may, subject to the conditions prescribed in the first proviso to sub-section (3) of section 27 as made applicable by section 37, make any order of restraint which is authorised by Part III in respect of any person who is in confinement in accordance with the

the

the provisions of the said Regulation, and if such an order is so made it shall be deemed to be an order made under sub-section (3) of section 27 as made applicable by section 37, and the provisions of that Part regarding such an order shall apply accordingly.

(2) On the expiration of the Ingress into India Ordinance, 1914, as continued in force by the ^{V of 1914.} Emergency Legislation Continuance Act, 1915, any ^{I of 1915.} person in respect of whom an order was in force immediately before such expiration under section 2 of that Ordinance read with clause (b) or clause (c) of sub-section (2) of section 3 of the ^{III of 1914.} Foreigners Ordinance, 1914, shall be deemed to be a person resident in an area in which a notification under section 21 is in force, and the provisions of Part II shall apply to every such person accordingly :

Provided that, within one month from the expiration of the Ingress into India Ordinance, 1914, the ^{V of 1914.} Local Government may, subject to the conditions prescribed in the first proviso to sub-section (3) of section 27, make any order of restraint which is authorised by that Part in respect of any such person, and if such an order is so made it shall be deemed to be an order made under sub-section (3) of section 27, and the provisions of that Part regarding such an order shall apply accordingly.

PART V.

Effect of cancellation of notifications under section 3, 21 or 33.

40. When a notification issued under section 3 or section 21 or section 33 is cancelled, such cancellation shall not affect any trial, investigation or order commenced or made under this Act, and such trial, investigation or order may be continued or enforced, and on the completion of any such investigation, any order which might otherwise have been made may be made and enforced, as if such notification had not been cancelled.

Effect of orders made under Parts II and III outside notified area.

41. (1) An order made under Part II or Part III, directing a person to remain or reside in any area in British India outside the area in which such Part is in

in force, shall be as valid, and enforceable in like manner, as if such Part were in force throughout British India.

(2) An order made under clause (a) of sub-section (1) of section 34 for the arrest of any person may be executed at any place in British India outside the area in which Part III is in force, and the same procedure shall be followed as if Part III was in force throughout British India:

Provided that, if the arrest is made outside the province of the Local Government which made the order, the report required by section 35 shall be made to that Local Government, and the maximum period of detention limited by the proviso to that section shall be extended to twenty-one days.

42. No order under this Act shall be called in question in any Court, and no suit or prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act. Orders under this Act not to be called in question by the Courts.

43. All powers given by this Act shall be in addition to, and not in derogation of, any other powers conferred by or under any enactment, and all such powers may be exercised in the same manner and by the same authority as if this Act had not been passed. Powers of Act to be cumulative.

THE SCHEDULE.

(See section 2.)

(1) Any offence under the following sections of the Indian Penal Code, namely:—sections 121, 121-A, 122, 123, 124, 131 and 132. XLV of 1860.

(2) Any of the following offences, if, in the opinion of Government, such offence is connected with any anarchical or revolutionary movement, namely:—

(a) any offence under sections 124-A, 148, 153-A, 302, 304, 326, 327, 329, 332, 333, 385, 386, 387, 392, 394, 395, 396, 397, 398,

44 *Anarchical and Revolutionary Crimes.* [ACT XI

398, 399, 400, 401, 402, 431, 435, 436,
437, 438, 440, 454, 455, 457, 458, 459,
460, and 506 of the Indian Penal Code; XLV of 1860.

(b) any offence under the Explosive Substances
Act, 1908; VI of 1908.

(c) any offence under section 20 of the Indian
Arms Act, 1878. XI of 1878.

(3) Any attempt or conspiracy to commit or any
abetment of any of the above offences.

ACT NO. XII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 3rd September, 1919.)

An Act to consolidate and amend the law regulating the importation, possession and sale of poisons throughout British India.

WHEREAS it is expedient to consolidate and amend the law regulating the importation, possession and sale of poisons throughout British India; It is hereby enacted as follows:—

1. (1) This Act may be called the Poisons Act, 1919. Short title and extent.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

2. (1) Subject to the control of the Governor General in Council, the Local Government may by rule regulate within the whole or any part of the territories under its administration the possession for sale and the sale, whether wholesale or retail, of any specified poison. Power of the Local Government to regulate possession for sale and sale of any poison.

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

(a) the grant of licenses to possess any specified poison for sale, wholesale or retail, and the fixing of the fee (if any) to be charged for such licenses;

(b) the classes of persons to whom alone such licenses may be granted;

(c) the

- (c) the classes of persons to whom alone any such poison may be sold;
- (d) the maximum quantity of any such poison which may be sold to any one person;
- (e) the maintenance by vendors of any such poison of registers of sales, the particulars to be entered in such registers, and the inspection of the same;
- (f) the safe custody of such poisons and the labelling of the vessels, packages or coverings in which any such poison is sold or possessed for sale; and
- (g) the inspection and examination of any such poison when possessed for sale by any such vendor.

Power to prohibit importation into British India of any poison except under license.

3. The Governor General in Council may, by notification in the Gazette of India, prohibit, except under and in accordance with the conditions of a license, the importation into British India of any specified poison, and may by rule regulate the grant of licenses.

Power to regulate possession of any poison in certain areas.

4. (1) The Local Government, with the previous sanction of the Governor General in Council, may by rule regulate the possession of any specified poison in any local area in which the use of such poison for the purpose of committing murder or mischief by poisoning cattle appears to it to be of such frequent occurrence as to render restrictions on the possession thereof desirable.

(2) In making any rule under sub-section (1), the Local Government may direct that any breach thereof shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both, together with confiscation of the poison in respect of which the breach has been committed, and of the vessels, packages or coverings in which the same is found.

Presumption as to specified poisons.

5. Any substance specified as a poison in a rule made or notification issued under this Act shall be deemed to be a poison for the purposes of this Act.

6. (1) Whoever

6. (1) Whoever—

- (a) commits a breach of any rule made under section 2, or
- (b) imports into British India without a license any poison the importation of which is for the time being restricted under section 3, or
- (c) breaks any condition of a license for the importation of any poison granted to him under section 3,

Penalty for
unlawful
importation,
etc.

shall be punishable,—

- (i) on a first conviction, with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both, and
- (ii) on a second or subsequent conviction, with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) Any poison in respect of which an offence has been committed under this section, together with the vessels, packages or coverings in which the same is found, shall be liable to confiscation.

7. (1) The District Magistrate, the Sub-divisional Magistrate and, in a Presidency-town, the Commissioner of Police, may issue a warrant for the search of any place in which he has reason to believe or to suspect that any poison is possessed or sold in contravention of this Act or any rule thereunder, or that any poison liable to confiscation under this Act is kept or concealed.

Power to issue
search-
warrants.

(2) The person to whom the warrant is directed may enter and search the place in accordance therewith, and the provisions of the Code of Criminal Procedure, 1898, relating to search-warrants shall, as far as may be, be deemed to apply to the execution of the warrant.

V of 1898.

8. (1) In

Rules.

8. (1) In addition to any other power to make rules hereinbefore conferred, the Governor General in Council, or, subject to the control of the Governor General in Council, the Local Government, may make rules generally to carry out the purposes and objects of this Act.

(2) Every power to make rules conferred by this Act shall be subject to the condition of the rules being made after previous publication.

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

Savings.

9. (1) Nothing in this Act or in any license granted or rule made thereunder shall extend to, or interfere with, anything done in good faith in the exercise of his profession as such by a medical or veterinary practitioner.

(2) Notwithstanding anything hereinbefore contained, the Local Government may in its discretion by general or special order declare that all or any of the provisions of this Act shall be deemed not to apply to any article or class of articles of commerce specified in such order, or to any poison or class of poisons used for any purpose so specified.

(3) The authority on which any power to make rules under this Act is conferred may, by general or special order, either wholly or partially—

(a) exempt from the operation of any such rules, or

(b) exclude from the scope of the exemption provided by sub-section (1),

any person or class of persons either generally or in respect of any poisons specified in the order.

Repeal of Act
* 1 of 1904.

10. The Poisons Act, 1904, is hereby repealed.

1 of 1904.

ACT NO. XIII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL]

*(Received the assent of the Governor General on the 17th
September, 1919.)*An Act further to amend the Sea Customs
Act, 1878.

VIII of 1878. **W**HEREAS it is expedient further to amend the
Sea Customs Act, 1878; It is hereby enacted
as follows:—

1. This Act may be called the Sea Customs Short title.
(Amendment) Act, 1919.

VIII of 1878. 2. Section 195 of the Sea Customs Act, 1878, Amendment
shall be re-numbered section 195 (1), and to the same of section 195,
section the following sub-section shall be added, Act VIII of
namely:— 1878.

“(2) In the case of goods which consist of drugs
or articles intended for consumption as
food, and in respect of which the taking
of samples for the purposes of this sub-
section may have been authorised by
general or special order of the Local
Government, the Customs-collector may
also in like circumstances take samples
thereof for submission to, and examina-
tion by, such officer of Government or
of a local authority as may be specified
in such order. The real value of all such
samples shall be paid to the owner by
the Customs-collector.”

ACT NO. XIV OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 17th
September, 1919.)*

An Act further to amend the Provident
Funds Act, 1897.

WHEREAS it is expedient further to amend the
Provident Funds Act, 1897; It is hereby ^{IX of 1897.}
enacted as follows:—

Short title.

1. This Act may be called the Provident Funds
(Amendment) Act, 1919.

Amendment
of section 2,
Act IX of
1897.

2. For clause (2) of section 2 of the Provident
Funds Act, 1897, the following shall be substituted, ^{IX of 1897.}
namely:—

“(2) ‘Government Provident Fund’ means a
Provident Fund constituted by the authority of
the Government for any class or classes of its em-
ployees or for teachers in educational institutions.”

ACT NO. XV OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 17th
September, 1919.)

An Act to declare and prescribe the limits of
the ordinary original civil jurisdiction of
the High Court of Judicature at Fort
William in Bengal.

WHEREAS clause 11 of the Letters Patent for
the High Court of Judicature at Fort William
in Bengal, dated the 28th December, 1865, provides
that the said High Court shall have and exercise
ordinary original civil jurisdiction within such local
limits as may from time to time be declared and
prescribed by any law made by competent legislative
authority for India ;

AND WHEREAS it is expedient so to declare and
prescribe the local limits of the ordinary original
civil jurisdiction of the said High Court ;

It is hereby enacted as follows :—

1. This Act may be called the *Calcutta High Court (Jurisdictional Limits) Act, 1919.* Short title.

2. The ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal shall be exercised within the limits set out in the Schedule : Limits of ordinary original civil jurisdiction.

Provided that nothing in this Act shall affect any
suit or other legal proceeding pending in any Court
at the date of the commencement of this Act.

—THE SCHEDULE

THE SCHEDULE

(See section 2.)

1. The limits within which the ordinary original civil jurisdiction of the High Court shall be exercised are as follows :—

North.—A line commencing on the western side of the river Hooghly at a point where the straight line joining reference pillar No. I (in a compound on the river side of the Ghusri Cotton Mill, Howrah) and reference pillar No. II (near the south-western end of Chitpur Toll Bridge) meets the western water-line of the river Hooghly, and thence along the said line to the point where it meets the eastern water-line of the river Hooghly near the south bank of the opening of Circular Canal; thence along the water-line of the south bank of Circular Canal passing under the Chitpur Toll Bridge, the Chitpur or Baghbazar Bridge to boundary pillar A on the eastern side of the southern pile of Barrackpore Bridge.

East.—A line commencing from the said boundary pillar A following the eastern edge of the steps of the bridge to a point near the south-eastern corner of the immediate approach to the bridge marked by reference pillar III, which is on the boundary; thence by a straight line to boundary pillar B on the south-eastern corner of the junction of Cornwallis Street and Galif Street (now marked with a Public Works Department stone); thence along the eastern side and the eastern side of the eastern pavement of Cornwallis Street in a series of regular links joining points marked by posts 1-3 to boundary pillar C at the north corner of the junction of Shambazar Street with Cornwallis Street; thence by a straight line to boundary pillar D on the solid south corner of the said junction; thence in an approximately straight line along the solid eastern side of Upper Circular Road marked by posts 4-9; thence eastward following the corner round to boundary pillar E on the north corner of the junction of the unnamed road (which runs into Jadu Nath Mitra Lane) with Upper Circular Road;

Road; and thence by a straight line to boundary pillar F at the solid south corner of the junction of Jadu Nath Mitra Lane with Upper Circular Road; thence by posts 10-13 to boundary pillar G on the solid south corner of the junction of Ultadingi Road with Upper Circular Road; thence along the solid south side of Ultadingi Road in a series of continuous and approximately straight lines joining points marked by posts 14-16 to boundary pillar H at the solid western corner of the junction of Ultadingi Road and Gauribere Lane; thence by the solid western side of Gauribere Lane marked by posts 17-21; thence by a straight line crossing the road diagonally to boundary pillar I on the solid south-eastern corner of the junction of Gauribere Lane and Ultadingi Junction Lane; thence along the solid eastern side of Ultadingi Junction Lane marked by posts 22-24 to boundary pillar J on the solid eastern corner of the junction of Ultadingi Junction Lane with Halsibagan Road; thence by a straight line to post 25 at the solid western corner of the said junction; thence along the solid north side of Halsibagan Road marked by post 26 to boundary pillar K on the north side of Halsibagan Road directly opposite the solid eastern side of Upper Circular Road south of it; thence by a straight line to post 27 at the solid south corner of the junction of Halsibagan Road with Upper Circular Road; thence by the solid eastern side of Upper Circular Road marked by posts 28-34 to post 35; thence turning east to boundary pillar L on the north side of Maniktola Road; thence by a straight line to post 36 at the south corner of the junction of Maniktola Road with Upper Circular Road at the north-western corner of the garden of Kali Pada Barik; thence along the eastern side of the lane on the eastern side of the raised platform road and marked by posts 37-49 to boundary pillar M at the solid north corner of the junction of Gas Street and Upper Circular Road; thence by a straight line to boundary pillar N at the solid south corner of the said junction; thence keeping again to the eastern side of the lane on the eastern side of the raised platform road along a line marked by

by posts 50-61 excluding the recently made Ladies' Park to boundary pillar O near the north pillar of the north entrance to North Station, Sealdah; thence by a straight line to boundary pillar P at the south corner of that entrance; thence by the comparatively straight lines from pillar to pillar connecting boundary pillars P, Q, R, S, and T adjacent to the pillars forming the corners of the various approaches to Sealdah Station; thence along the solid eastern side of Lower Circular Road marked by posts 62-64 to pillar 65; thence turning west to boundary pillar U at the north-western corner of the out-patients' department of the Campbell Hospital; thence by a straight line marked by posts 66-68 to boundary pillar V on the corner of the platform to the right of the north entrance to the Calcutta Corporation Central Stores; thence by post 69 turning east to post 70; thence by posts 71-76, boundary pillars W and X at the solid corners of the southern junction of Police Hospital Road with Lower Circular Road; thence by posts 77-80, to boundary pillars Y and Z on the solid corners of the junction of Beniapur Lane with Lower Circular Road, by posts 81-86 to boundary pillars A₁ and B₁, at the solid corners of the junction of Nonapur or Bijli Road and Lower Circular Road, posts 87, 88, to boundary pillar C₁, near the south-western corner of the Circular Road burial ground; thence by a straight line to boundary pillar D₁, on the other side of the tramway lines; thence post 89 eastward to post 90; thence to boundary pillars E₁, and F₁, at the solid corners of the junction of Karaya Bazar Road and Lower Circular Road, posts 91, 92 to boundary pillar G₁, opposite to Theatre Road, posts 93, 94, to boundary pillar H₁, a few feet south of the point directly opposite the junction of Auckland Place and Lower Circular Road, and following the curve of the road by posts 95 and 96 to reference pillar IV (which is on the boundary) on the eastern side of the junction of Beck Bagan Lane with Lower Circular Road.

South.—A line commencing from the said reference pillar IV in a straight line to boundary pillar I₁, on the
the

the western corner of the junction of Beck Bagan Lane with Lower Circular Road; thence along the solid south side of Lower Circular Road to boundary pillar J₁, and K₁, at the solid corners of the junction of Ballyganj Circular Road and Lower Circular Road; thence by the solid south side of Lower Circular Road marked by posts 97, 98, boundary pillars L₁, M₁ at the solid corners of the junction of Lansdowne Road with Lower Circular Road, post 99 southward to post 100 westward to post 101, northward to post 102 and westward to post 103, boundary pillars N₁ and O₁ at the solid corners of the junction of Woodburn Road with Lower Circular Road, posts 104, 105, boundary Pillars P₁ and Q₁ at the solid corners of the junction of Lee Road with Lower Circular Road; thence by the straight line links but broken boundary line formed by posts 106-113, to boundary pillar R₁ on the south-eastern corner of the junction of Chowringhee with Lower Circular Road; thence by an oblique straight line to boundary pillar S₁ on the south-western corner of the said junction (near a stone marked F. W. B.-26); thence by a line representing the present limits of the holdings on the south of Circular Road and marked by posts 114-116, boundary pillars T₁ and U₁ at the solid corners of the junction of Haris Chandra Mukharji Road and Lower Circular Road, posts 117-121; thence to boundary pillar V₁, near the north corner of the junction of Bhowanipore Road and Lower Circular Road; thence following the curve of the corner and the eastern side of Bhowanipore Road and the surplus lands attached thereto by a series of straight line links joining points marked by posts 122-124, boundary pillars W₁, and X₁, at the junction of Shambhunath Pandit Street and Bhowanipore Road, posts 125-128 turning eastward to boundary pillar Y₁ on the north side of Sankaripara Road, posts 129, 130 to boundary pillars Z₁ and A₂ across the entrance of Ketrapati Road into Bhowanipore Road; thence by posts 131, 132 to boundary pillar B₂ on the north-eastern side of Alipore Bridge; thence along a straight line joining the said boundary pillar B₂ with subsidiary reference pillar VII on the south-eastern

south-eastern side of the said bridge to a point where that straight line meets the water-line of Tolly's Nala; thence along the water-line of Tolly's Nala to the north-eastern corner of the District Magistrate's compound, near which is boundary pillar C₂; thence along the irregular northern boundary of the Magistrate's compound marked by posts 133-141 to boundary pillar D₂ at the south corner of the entrance to the Civil Surgeon's house from Thackeray Road; thence southward along the western boundary of the Magistrate's compound by posts 142-145 and along the southern boundary of that compound marked by posts 147, 148 to boundary pillar E₂ on the bank of Tolly's Nala; thence continuing the straight line from post 148 to boundary pillar E₂ till it meets the water-line of Tolly's Nala; thence along the water-line of Tolly's Nala to a point in a direct line with the north side of the masonry drain running outside the Jail Garden near which is boundary pillar F₂; thence along the north side of the said drain in a straight line across Motee Jheel to post 149 against the boundary of the compound of the Magistrate's Court; thence northward along that boundary to post 150 and westward to post 151 and northward again along the boundary of the Army Clothing Agency to post 152; thence westward on the south side of the lane to boundary pillar G₂ at the north-western corner of the Police Hospital compound; thence along the wall of the Alipore Central Jail facing Belvedere Road and marked by pillars 153-157 to the north-western corner of the junction of Belvedere Road and Jail Lane following the corner eastward to post 158 and continuing along the south side of Jail Lane to post 159; thence by a straight line to boundary pillar H₂ at the acute corner of the junction of Reformatory Street with Jail Lane; thence to boundary pillar I₂ on the north-western side of Alipore Bridge; thence to boundary pillar J₂ on the north-eastern side of the said bridge; thence by the solid south-western and western side of Bhowanipore Road marked by posts 160-167; thence following the western corner of the junction of Bhowanipore Road and Lower
(Circular

Circular Road to boundary pillar K_2 ; thence along the solid south side of Lower Circular Road following the sweep of the railings and marked by posts 168-172 to boundary pillar L_2 on Lower Circular Road and east of its junction with Belvedere Road; thence following the natural bends of the corner marked by posts 173 and 174 to boundary pillar M_2 on the eastern side of Belvedere Road; thence along the eastern side of Belvedere Road now indicated by wooden railings and marked by post 175 to boundary pillar N_2 on the north-eastern side of Zeerut Bridge; thence along the railings of the footpath on the eastern side of the bridge to boundary pillar O_2 near its south-eastern end; thence along a bent line following the shape of the bridge and marked by posts 176, 177 to post 178 on the eastern side of the south extremity of the immediate approach to the bridge; thence by a straight line to boundary pillar P_2 on the western side of the said extremity; thence turning north along the railings of the footpath on the western side of the bridge; till it meets the water-line underneath the bridge; thence along the water-line of the south or Alipore bank of Tolly's Nala trending northwards under Hastings Bridge, to a point where a straight line joining reference pillar V (near the south-western end of Hastings Bridge), to reference pillar VI (on the Howrah side of the river in a line with the northern wall of the Bengal-Nagpur Railway Goods Yard) meets the water-line of the south bank of the bend of the Hooghly River, near the western side of the opening of Tolly's Nala; thence continuing the said straight line till that said straight line meets the water-line of the Howrah side of the river Hooghly.

West.—A line commencing from the point last defined along the water-line of the Howrah side of the River Hooghly to the western extremity of the northern boundary.

2. (a) When the expression "water-line" is used in this Schedule all *pucca ghâts* and other objects permanently attached to the bank and in contact with

with the water shall be deemed to appertain to the area to which the land on that bank appertains, and the water in contact with such objects shall be deemed to appertain to the other side of the boundary. In the places in the Schedule where the boundary is thus described the boundary line shall be the moving edge of the water wherever it may be at any time. In the case of bridges, however, the supporting pile in contact with the bank only shall be deemed to be permanently attached to the bank and the boundary line across the bridge to be immediately above the water-line so described.

(b) The expression "solid side" or "solid corner" means the line or spot marked out by solid objects, such as a *pucca* wall or the face of a house, the wayside lands and pavements thus being all included in the adjacent road, street or lane.

ACT No. XVI OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 17th
September, 1919.)

An Act further to amend the Indian Naturalization Act, 1852.

XXX of 1852. **W**HEREAS it is expedient further to amend the Indian Naturalization Act, 1852; It is hereby enacted as follows:—

1. This Act may be called the Indian Naturalization (Amendment) Act, 1919. Short title.

XXX of 1852. 2. (1) Section 6 of the Indian Naturalization Act, 1852 (hereinafter referred to as the said Act), is hereby repealed. Repeal of section 6 of Act XXX of 1852 and insertion of new sections 11A. and 11B.

(2) After section 11 of the said Act, the following sections shall be inserted, namely:—

“ 11 A. (1) Where the Government of any part of the said territories in which a person to whom a certificate of naturalization has been issued under this Act for the time being resides (hereinafter called ‘the Local Government’) are satisfied that the certificate has been obtained by false representation or fraud or by concealment of material circumstances, or that the person to whom the certificate has been issued has shown himself by act or speech to be disaffected or disloyal to His Majesty, the Local Government shall by order in writing revoke the certificate. Revocation of certificates of naturalization.

(2) Without prejudice to the foregoing provisions, the Local Government shall by order in writing revoke a certificate of naturalization in any case in which

which they are satisfied that the person to whom a certificate was issued—

- (a) has during any war in which His Majesty is engaged unlawfully traded or communicated with the enemy or with the subject of an enemy state or been engaged in or associated with any business which is to his knowledge carried on in such a manner as to assist the enemy in such war; or
- (b) has within five years of the date of the issue of the certificate been sentenced by any Court in His Majesty's dominions to transportation or penal servitude or to imprisonment for a term of not less than twelve months, or to pay a fine of not less than one thousand rupees; or
- (c) was not of good character at the date of the issue of the certificate; or
- (d) has since the date of the issue of the certificate been for a period of not less than seven years ordinarily resident out of His Majesty's dominions otherwise than as a representative of a British subject, firm or company carrying on business, or an institution established, in His Majesty's dominions or in the service of the Crown, and has not maintained substantial connection with His Majesty's dominions; or
- (e) remains according to the law of a state at war with His Majesty a subject of that state;

and that (in any case) the continuance of the certificate is not conducive to the public good.

(3) Notwithstanding anything contained in subsections (1) and (2), no Local Government shall revoke a certificate of naturalization issued by another Government without the concurrence of that Government.

(4) The

(4) The Local Government may, if they think fit, before making an order under this section refer the case for such inquiry as is hereinafter specified, and in any case to which sub-section (1) or clause (a), (c) or (e) of sub-section (2) applies, the Local Government shall, by notice given to, or sent by post to the last known address of, the holder of the certificate, give him an opportunity of claiming that the case be referred for such inquiry, and if the holder so claims in accordance with the notice, the Local Government shall refer the case for inquiry accordingly.

(5) (a) An inquiry under this section shall be held by such person or persons and in such manner as the Local Government may direct in each case.

(b) Persons appointed under clause (a) of this sub-section shall be deemed to be public servants XLV of 1860. within the meaning of the Indian Penal Code, and shall, for the purposes of such inquiry, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, V of 1908. in respect of the following matters :—

(i) enforcing the attendance of any person and examining him on oath;

(ii) compelling the production of documents; and

(iii) issuing commissions for the examination of witnesses;

and any proceeding under this sub-section shall be deemed to be a 'judicial proceeding' within the meaning of sections 193 and 228 of the Indian Penal Code.

(6) Where a certificate of naturalization has been revoked under this section, the revocation shall have effect from such date as may be directed by the Local Government, and thereupon the certificate shall be given up and cancelled, and any person refusing or neglecting to give up his certificate shall be punishable with fine which may extend to one thousand rupees.

11B. (1) Where

Effect of
revocation of
certificate of
naturaliza-
tion.

11B. (1) Where a certificate of naturalization is revoked, the former holder thereof shall thenceforth be deemed to be an alien and a subject of the state to which he belonged at the time the certificate was issued.

(2) Where a certificate of naturalization is revoked, the Local Government may by order in writing direct that the wife and minor children (or any of them) of the person whose certificate is revoked shall thenceforth be deemed to be aliens; but where no such direction is made, the nationality of the wife and minor children of the person whose certificate is revoked shall not be affected by the revocation:

Provided that—

(a) it shall be lawful for the wife of any such person within six months after the date of the order of revocation to make a declaration of alienage, and she and any minor children of her husband and herself shall thenceforth be deemed to be aliens; and

(b) in the case of a wife who was at birth a natural-born subject of His Majesty, no such order as aforesaid shall be made unless the Local Government is satisfied that, if she had held a certificate of naturalization in her own right, the certificate could properly have been revoked under section 11A, and the provisions of that section as to referring cases for inquiry shall apply to the making of any such order as they apply to the revocation of a certificate."

Amendment
of section 12,
Act XXX of
1852.

3. In section 12 of the said Act between the word "shall" and the words "be deemed" the following shall be inserted, namely:—

"save in so far as a different intention is expressed."

Substitution
of "His
Majesty" for
"Her
Majesty" in
Act XXX of
1852.

4. For the words "Her Majesty" wherever they occur in the said Act the words "His Majesty" shall be substituted.

ACT NO. XVII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 17th
September, 1919.)

An Act further to amend the Land Acquisition
Act, 1894.

I of 1894. **W**HEREAS it is expedient further to amend the
Land Acquisition Act, 1894; It is hereby
enacted as follows:—

1. This Act may be called the Land Acquisition Short title.
(Amendment) Act, 1919.

I of 1894. 2. To clause (e) of section 3 of the Land Acquisition Act, 1894, the following shall be added, of section 3,
namely:—“and includes a society registered under Act I of 1894.
XXI of 1860. the Societies Registration Act, 1860, and a registered
II of 1912. society within the meaning of the Co-operative
Societies Act, 1912.”

ACT NO. XVIII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 17th
September, 1919.)*

An Act to amend certain enactments and to
repeal certain other enactments.

WHEREAS it is expedient that certain formal amendments should be made in the enactments specified in the First Schedule;

And whereas it is also expedient that certain enactments specified in the Second Schedule which are spent, or have ceased to be in force otherwise than by express specific repeal, or have by lapse of time or otherwise become unnecessary, should be expressly and specifically repealed;

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Repealing and Amending Act, 1919.

Amendment of certain enactments.

2. The enactments specified in the First Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

Repeal of certain enactments.

3. The enactments specified in the Second Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

Savings.

4. The repeal by this Act of any enactment shall not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy

OR

or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing ;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed ;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1865	X	The Indian Succession Act, 1865.	<p>In section 256, after the word "administration" the words and figures "other than a grant under section 212" shall be inserted.</p> <p>After section 264, the following sections shall be inserted, namely :—</p> <p>" 264 A. The High Court may, on application made to it, suspend, remove or discharge any private executor or administrator and provide for the succession of another person to the office of any such executor or administrator who may cease to hold office, and the vesting in such successor of any property belonging to the estate.</p>

264 B. Where

THE FIRST SCHEDULE—*contd.*

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1865	X	The Indian Succession Act, 1865— <i>contd.</i>	<p>264 B. Where probate or letters of administration in respect of any estate have been granted under this Act, the High Court may, on application made to it, give to the executor or administrator any general or special directions in regard to the estate or in regard to the administration thereof."</p> <p>After section 269, the following sections shall be inserted, namely:—</p> <p>"269A. An executor or administrator may in addition to, and not in derogation of, any other powers of expenditure lawfully exercisable by him, incur expenditure—</p> <p>(a) on such acts as may be necessary for the proper care and management of any property belonging to any estate administered by him, and</p> <p>(b) with the sanction of the High Court, on such religious, charitable and other objects, and on such improvements, as may be reasonable and proper in the case of such property.</p> <p>269B. An executor or administrator shall not be entitled to receive or retain any commission or agency charges at a higher rate than that for the time being fixed in respect of the Administrator General by or under the Administrator General's Act, 1913."</p>

THE FIRST SCHEDULE—*contd.*

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1869	IV	The Indian Divorce Act, 1869.	In clause (1) of section 3, for the words "Chief Court of the Punjab" the words "High Court of Judicature at Lahore" shall be substituted.
1870	VII	The Court-fees Act, 1870.	In Article 13 of Schedule I, for the words "Chief Court in the Punjab" the words "High Court of Judicature at Lahore" shall be substituted.
1872	I	The Indian Evidence Act, 1872.	In section 1, after the words "Courts-martial" the words "other than Courts-martial convened under the Army Act" shall be inserted.
1881	V	The Probate and Administration Act, 1881.	After section 87, the following sections shall be inserted, namely:— <p>"87A. The High Court may, on application made to it, suspend, remove or discharge any private executor or administrator, and provide for the succession of another person to the office of any such executor or administrator who may cease to hold office, and the vesting in such successor of any property belonging to the estate.</p> <p>87B. Where probate or letters of administration in respect of any estate have been granted under this Act, the High Court may, on application made to it, give to the executor or administrator any general or special directions in regard to the estate or in regard to the administration thereof."</p>

1881

F 2

THE FIRST SCHEDULE—*contd.*

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1881	V	The Probate and Administration Act, 1881— <i>contd.</i>	<p>After section 90, the following sections shall be inserted, namely:—</p> <p>“90A. An executor or administrator may in addition to, and not in derogation of, any other powers of expenditure lawfully exercisable by him, incur expenditure—</p> <p>(a) on such acts as may be necessary for the proper care and management of any property belonging to any estate administered by him, and</p> <p>(b) with the sanction of the High Court, on such religious, charitable and other objects, and on such improvements, as may be reasonable and proper in the case of such property.</p> <p>90B. An executor or administrator shall not be entitled to receive or retain any commission or agency charges at a higher rate than that for the time being fixed in respect of the Administrator General by or under the Administrator General's Act, 1913.”</p>
1887	XVI	The Punjab Tenancy Act, 1887.	In sections 84, 99, 100 and 105, for the words “Chief Court” wherever those words occur in the said sections the words “High Court” shall be substituted.
“	XVII	The Punjab Land-revenue Act, 1887.	In clauses (d) and (e) of subsection (2) of section 117, for the words “Chief Court” the words “High Court” shall be substituted.

THE FIRST SCHEDULE—contd.

AMENDMENTS.

(See section 3).

1	2	3	4
Year.	No.	Short title.	Amendments.
1890	IX	The Indian Railways Act, 1890.	<p>In sub-section (3) of section 26 for the words "in the case of the Chief Court of the Punjab, the Senior Judge or, in the case of the Court of the Recorder of Rangoon, the Chief Commissioner of Burma" the words "in the case of the Chief Court of Lower Burma, the Chief Judge" shall be substituted.</p> <p>For sub-section (2) of section 31, the following shall be substituted, namely:— "(2) Subject to the provisions of sub-section (1), an appeal shall lie from an order of the Commissioners to the High Court of which the Law Commissioner was a member."</p>
1897	X	The General Clauses Act, 1897.	<p>Section 8 shall be re-numbered section 8 (1), and to the said section the following sub-section shall be added, namely:— "(2) Where any Act of Parliament repeals and re-enacts, with or without modification, any provision of a former enactment, then references in any Act of the Governor General in Council or in any Regulation or instrument to the provision so repealed shall, unless a different intention appears, be construed as references to the provision so re-enacted."</p> <p>After section 13 the following section shall be inserted, namely:— "13A. In all Acts of the Governor General in Council and Regulations, references to the Sovereign or to the Crown shall, unless a different intention appears, be construed as references to the Sovereign for the time being."</p>

THE FIRST SCHEDULE—*contd.*

AMENDMENTS.

(See section 2).

1	2	3	4
Year.	No.	Short title.	Amendments.
1897	X	The General Clauses Act, 1897— <i>contd.</i>	In sub-section (1) of section 14, the words "on the Government" shall be omitted, and after the word "then" the words "unless a different intention appears" shall be inserted.
1898	V	The Code of Criminal Procedure, 1898.	In clause (j) of sub-section (1) of section 4, the word "and" where it occurs between the words "Allahabad" and "Patna" shall be omitted, and for the words "the Chief Court of the Punjab" the words "and Lahore" shall be substituted.
1899	II	The Indian Stamp Act, 1899.	In clause (c) of sub-section (1) of section 57, for the words "Chief Court of the Punjab" the words "High Court of Judicature at Lahore" shall be substituted.
1900	XIII	The Punjab Alienation of Land Act, 1900.	In sub-sections (2) and (3) of section 21A, for the words "Chief Court" the words "High Court" shall be substituted.
1908	V	The Code of Civil Procedure, 1908.	In section 122, for the words "Chief Courts of the Punjab and Lower Burma" the words "Chief Court of Lower Burma" shall be substituted. In sub-section (1) of section 123 for the words "Chief Courts" the words "of the Chief Court" shall be substituted. In clause (a) of sub-section (2) of section 123 for the words and brackets "(in the Punjab or Burma)" the words and brackets "(in Burma)" shall be substituted.
"	IX	The Indian Limitation Act, 1908.	In Article 158 of the First Schedule, for the entry in the third column the following shall be substituted, namely:— "When the award is filed in Court and notice of the filing has been given to the parties."

THE FIRST SCHEDULE—*conold.*

AMENDMENTS.

(See section 2).

1	2	3	4
Year.	No.	Short title.	Amendments.
1910	XV	The Cantonments Act, 1910.	For section 6, the following section shall be substituted, namely:— “6. The Local Government shall appoint as the Cantonment Magistrate a person who has been appointed to be a Magistrate in the district under section 12 of the Code of Criminal Procedure, 1898. Such Cantonment Magistrate shall be subordinate to the District Magistrate or to the District Magistrate and the Sub-divisional Magistrate, as the case may be, under section 17 of that Code.”
1911	VIII	The Indian Army Act, 1911.	For section 67, the following section shall be substituted, namely:— “67. No trial by a court-martial of any person subject to this Act for any offence shall be commenced after the expiration of three years from the date of such offence unless the trial of such offender could not, by reason of absence or some other manifest impediment, be commenced within that period; in which case the trial may be commenced at any time not exceeding two years after such impediment has ceased.”
1913	II	The Official Trustees Act, 1913.	In section 9, for the words “such testator” the words “the testator” shall be substituted.
1915	VII	The Delhi Laws Act, 1915.	In the proviso to section 3, for the words “Chief Court of the Punjab” the words “High Court of Judicature at Lahore” shall be substituted.
1918	VII	The Indian Income-tax Act, 1918.	In sub-sections (2) and (3) of section 51, for the words “Revenue-authority” wherever they occur, the words “Chief Revenue-authority” shall be substituted.

THE SECOND SCHEDULE

THE SECOND SCHEDULE.

REPEALS.

(See section 3.)

1	2	3	4
Year.	No.	Short title.	Extent of repeal.
		<i>Acts of the Governor</i>	<i>General of India in Council.</i>
1866	XXVII	The Indian Trustees Act, 1866.	In section 2, in the definition of "High Court" the words "the Chief Court of the Punjab and."
"	XXVIII	The Trustees' and Mortgagees' Powers Act, 1866.	In section 1, in the definition of "High Court", the words "the Chief Court of the Punjab and."
1871	XXII	The Bengal Chaukidari (Amendment) Act, 1871.	The whole Act, so far as it applies to the United Provinces of Agra and Oudh.
1876	XVIII	The Oudh Laws Act, 1876.	In Part II of the Second Schedule, the entries relating to Acts XX of 1856 and XXII of 1871.
1879	XVIII	The Legal Practitioners Act, 1879.	In sub-section (4) of section 41 the words "the Chief Court of the Punjab and."
1897	X	The General Clauses Act, 1897.	Clause (23) of section 3. In sub-section (1) of section 4 the words "Her Majesty or the Queen."
1898	V	The Code of Criminal Procedure, 1898.	In clause (d) of sub-section (1) of section 4 the words "the Chief Judge of the Chief Court of the Punjab and". In sections 266 and 365 the words "the Chief Court of the Punjab". In sub-section (1) of section 364 the words "or the Chief Court of the Punjab".
1902	V	The Administrators General and Official Trustees Act, 1902.	So much as is unrepealed.
1908	I	The Legal Practitioners (Amendment) Act, 1908.	Section 2.

THE SECOND SCHEDULE—*conold.*

REPEALS.

(See section 3.)

1	2	3	4
Year.	No.	Short title or subject.	Extent of repeal.
1912	IV	The Indian Lunacy Act, 1912.	In section 85, the word "any" where it first occurs.
	<i>Acts of</i>	<i>the Lieutenant-Governor of the United Provinces of Agra and Oudh</i>	<i>in Council.</i>
1906	IV	Repealing the North-Western Provinces and Oudh, Kanungos and Patwaris Act, 1889.	The whole Act.
1910	I	The United Provinces Water-works (Amendment) Act, 1910.	The whole Act.

ACT NO. XIX OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 17th
September, 1919.)

An Act further to amend the Indian Tariff
Act, 1894.

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

Short title.

1. This Act may be called the Indian Tariff
(Amendment) Act, 1919.

Amendment
of section 10,
Act VIII of
1894.

2. In clause (a) of section 10 of the Indian
Tariff Act, 1894, (hereinafter referred to as the said VIII of 1894.
Act) after the words "as the case may be," the words
"or any part thereof," shall be inserted; and for
the words "equivalent to the duty" the words
"equivalent to the amount paid in respect of such
duty" shall be substituted.

Amendment
of Schedule
III, Act VIII
of 1894.

3. In Schedule III of the said Act, items 3 and
4 shall be re-numbered 4 and 5, respectively, and
after item 2, the following item shall be inserted,
namely:—

HIDES & SKINS		
" 3	RAW HIDES AND SKINS.	<i>Ad valo- rem.</i> 15 per cent. Provided that, subject to such conditions as the Governor-General in Council may by notification in the Gazette of India prescribe, a rebate shall be granted to the exporter of two-thirds of the duty levied on hides or skins exported to any part of His Majesty's dominions or of the territories of any Indian Prince or Chief under the suzerainty of His Majesty or of any territories under the protection of His Majesty or in respect of which a mandate of the League of Nations is exercised by the Government of any part of His Majesty's dominions."

ACT NO. XX OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 24th September, 1919.)

An Act further to amend the Indian Arms Act, 1878.

XI of 1878. WHEREAS it is expedient further to amend the Indian Arms Act, 1878; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Arms (Amendment) Act, 1919. Short title and commencement.

(2) It shall come into force on the first day of January, 1920.

XI of 1878. 2. For section 16 of the Indian Arms Act, 1878, the following section shall be substituted, namely:— Substitution of a new section for section 16, Act XI of 1878.

“16. (1) Any person possessing arms, ammunition or military stores the possession whereof has, in consequence of the cancellation or expiry of a license or of an exemption or by the issue of a notification under section 15 or otherwise, become unlawful, shall without unnecessary delay deposit the same either with the officer in charge of the nearest police-station or, at his option and subject to such conditions as the Local Government may by rule prescribe, with a licensed dealer. In certain cases arms to be deposited at police-stations or with licensed dealers.

(2) When arms, ammunition or military stores have been deposited under sub-section (1) or, before the first day of January, 1920, under the provisions of any law for the time being in force, the depositor shall, at any time before the expiry of such period as the Local Government may by rule prescribe, be entitled—

(a) to receive back any thing so deposited the possession of which by him has become lawful, and

(b) to

- (b) to dispose, or authorize the disposal, of any thing so deposited by sale or otherwise to any person whose possession of the same would be lawful; and to receive the proceeds of any such sale:

Provided that nothing in this sub-section shall be deemed to authorize the return or disposal of any thing the confiscation of which has been directed under section 24.

(3) All things deposited as aforesaid and not returned or disposed of under sub-section (2) within the prescribed period therein referred to shall be forfeited to His Majesty.

(4) (a) The Local Government may make rules consistent with this Act for carrying into effect the provisions of this section.

(b) In particular and without prejudice to the generality of the foregoing provision, the Local Government may by rule prescribe—

- (i) the conditions subject to which arms, ammunition and military stores may be deposited with a licensed dealer, and
- (ii) the period after the expiry of which things deposited as aforesaid shall be forfeited under sub-section (3).

ACT NO. XXI OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 24th September, 1919.)

An Act further to amend the Indian Coinage Act, 1906.

III of 1906. WHEREAS it is expedient further to amend the Indian Coinage Act, 1906; It is hereby enacted as follows:—

1. This Act may be called the Indian Coinage Short title. (Amendment) Act, 1919.

III of 1906. 2. In section 4 of the Indian Coinage Act, 1906 Amendment of section 4, Act III of 1906. (hereinafter referred to as the said Act), the words "or eight-anna piece," and the words "or four-anna piece," in clauses (b) and (c), respectively, shall be omitted.

3. In section 6 of the said Act for the words "a two-anna piece and a one-anna piece" the words "an eight-anna, a four-anna, a two-anna and a one-anna piece" shall be substituted. Amendment of section 6, Act III of 1906.

4. In section 7 of the said Act for the words "two-anna and one-anna pieces shall be ninety and sixty grains Troy, respectively," the words "eight-anna, four-anna, two-anna and one-anna pieces shall be one hundred and twenty, one hundred and five, ninety, and sixty grains Troy, respectively" shall be substituted. Amendment of section 7, Act III of 1906.

5. In section 13 of the said Act for the words "The two-anna," the words "The eight-anna, four-anna, two-anna" shall be substituted, and after the words "at the rate of" the words "two, four," shall be inserted. Amendment of section 13, Act III of 1906.

6. (1) In the heading to section 16 of the said Act the word "Silver" shall be omitted. Amendment of the heading to section 16 and of section 20, Act III of 1906.

(2) In section 20 of the said Act after the word "silver" where it first occurs the words "or nickel," and after the word "or" where it occurs for the last time the words "in the case of silver coin," shall be inserted.

ACT No. XXII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 24th September, 1919.)

An Act further to amend the Cantonments Act, 1910.

WHEREAS it is expedient further to amend the Cantonments Act, 1910 ; It is hereby enacted as XV of 1910. follows :—

Short title.

1. This Act may be called the Cantonments (Amendment) Act, 1919.

Amendment of section 24, Act XV of 1910.

2. In section 24 of the Cantonments Act, 1910,— XV of 1910. (1) for clause (20) the following clause shall be substituted, namely :—

“(20) the prohibition of the practice of any profession or of the carrying on of any trade, calling or occupation in any part of the cantonment otherwise than in accordance with the conditions of a license ; the fees payable for the grant and renewal of such licenses and the authorities by which and the conditions subject to which such licenses may be granted, refused, suspended and revoked.”

(2) in clause (23) the words “loitering or importuning for the purpose of” shall be omitted, and after the word “cantonment” where it first occurs the words “of prostitutes and procurers” shall be inserted.

ACT No. XXIII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 24th
September, 1919.)*An Act to amend the Cinematograph Act,
1918.

II of 1918. **WHEREAS** it is expedient to amend the Cinematograph Act, 1918; It is hereby enacted as follows:—

1. This Act may be called the Cinematograph Short title.
(Amendment) Act, 1919.

II of 1918. 2. For sub-section (3) of section 1 of the Cinematograph Act, 1918 (hereinafter referred to as the said Act), the following sub-section shall be substituted, Amendment of section 1, Act II of 1918.
namely:—

“(3) The Governor General in Council may, by notification in the Gazette of India, direct that the whole or any of its provisions shall come into force in any Province or part of a Province on such date as may be specified in the notification.”

3. In sub-section (2) of section 5 of the said Act, Amendment of section 5, Act II of 1918.
for the words “the prescribed authority” the words and figure “an authority constituted under section 7” shall be substituted.

4. For section 7 of the said Act the following section shall be substituted, namely:— Substitution of a new section for section 7, Act II of 1918.

“7. (1) Any Local Government authorised in Certification of films.
this behalf by the Governor General in Council may, by notification in the local official gazette, constitute

as

as many authorities as it may think fit for the purposes of examining and certifying films as suitable for public exhibition, and declare the area (hereinafter referred to as the 'local area') within which each such authority shall exercise the powers conferred on it by this Act. Where an authority so constituted consists of a Board of two or more persons, not more than one-half of the members thereof shall be persons in the service of Government.

(2) If any such authority after examination considers that a film is suitable for public exhibition, it shall grant a certificate to that effect to the person applying for the same, and shall cause the film to be marked in the prescribed manner. The certificate of any such authority shall, save as hereinafter provided, be valid throughout the territories in which this Act is in force.

(3) (a) If the authority is of opinion that a film is not suitable for public exhibition in the local area, it shall inform the person applying for the certificate of its decision, and such person may, within thirty days from the date of such decision, appeal for a reconsideration of the matter by the Local Government by which the authority was constituted.

(b) If the Local Government rejects the appeal it shall, by notification in the local official gazette, direct that the film shall be deemed to be an uncertified film in that local area, and such direction shall have effect notwithstanding the subsequent grant of a certificate in respect of the film by any other such authority.

(4) Any such authority may demand the exhibition before itself of any certified film which it has reason to believe is about to be publicly exhibited in its local area, and may by order suspend the certificate of any such film pending the orders of the Local Government, and during such suspension the film shall be deemed to be an uncertified film in that area.

(5) The District Magistrate, or, in a Presidency-town or in the town of Rangoon, the Commissioner of Police, may by order suspend the certificate of any film pending the orders of the Local Government, and during

during such suspension the film shall be deemed to be an uncertified film in that district or town.

(6) A copy of any order of suspension made under sub-section (4) or (5), together with a statement of reasons therefor, shall forthwith be forwarded by the authority or the officer making the same to the Local Government by which the authority was constituted or to which the officer is subordinate, as the case may be, and such Local Government may, in its discretion, either discharge the order or, by notification in the local official gazette, direct that the film shall be deemed to be an uncertified film in the whole or any part of the Province.

(7) A Local Government may, of its own motion, by notification in the local official gazette, direct that a certified film shall be deemed to be an uncertified film in the whole or any part of the Province.

(8) The exhibition of a film to which any order or direction under clause (b) of sub-section (3) or sub-section (4), (5), (6) or (7) is for the time being applicable shall, in the area to which such order or direction relates, be deemed to be a contravention of the condition mentioned in sub-section (2) of section 5."

5. In section 8 of the said Act—

(1) at the end of clause (b) of sub-section (2) the word "and" shall be omitted, and after the same clause, the following clause shall be inserted, namely :—

Amendment
of section 8,
Act II of
1918. *

"(bb) the appointment of officers subordinate to authorities constituted under section 7 and the regulation of the powers and duties of such officers; and"; and

(2) for sub-section (3) the following sub-section shall be substituted, namely :—

"(3) The Governor General in Council may delegate to a Local Government, subject to such conditions and restrictions as he may impose, the power to make rules regarding all or any of the matters mentioned in sub-section (2) so far as regards the territories subject to that Government."

ACT NO. XXIV OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 24th September, 1919.)

An Act to remove the restrictions imposed on the withdrawal of capital from the money-market by Companies.

WHEREAS it is expedient to remove the restrictions imposed on the withdrawal of capital from the money-market by Companies; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Companies Restriction Repealing Act, 1919.

Repeal of Act XII of 1918.

2. The Indian Companies Restriction Act, 1918, XII of 1918, is hereby repealed.

ACT NO. XXV OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 24th
September, 1919.)

An Act further to amend the Indian Merchant
Shipping Acts, 1859 and 1883.

I of 1859.
V of 1883.

WHEREAS it is expedient further to amend
the Indian Merchant Shipping Acts, 1859 and
1883; It is hereby enacted as follows:—

1. This Act may be called the Indian Merchant Shipping Law Amendment Act, 1919. Short title.

I of 1859.

2. In section 114 of the Indian Merchant Shipping Act, 1859, for the words "belonging to or in the service of, Her Majesty," the words "belonging to His Majesty or the Government" shall be substituted. Amendment of section 114, Act I of 1859.

V of 1883.

3. In section 5 of the Indian Merchant Shipping Act, 1883, for the words "belonging to, or in the service of, Her Majesty or of the Government of India," the words "belonging to His Majesty or the Government" shall be substituted. Amendment of section 5, Act V of 1883.

ACT No. XXVI OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 24th
September, 1919.)*

An Act further to amend the Indian Paper
Currency (Amendment) Act, 1917, and to
amend the Indian Paper Currency Act,
1918.

WHEREAS it is expedient further to amend the
Indian Paper Currency (Amendment) Act, 1917, XIX of 1917,
and to amend the Indian Paper Currency Act, 1918; XIII of 1918.
It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Paper
Currency (Further Amendment) Act, 1919.

Amendment
of section 2,
Act XIX of
1917.

2. In section 2 of the Indian Paper Currency
(Amendment) Act, 1917, for the words "eight XIX of 1917.
hundred millions" the words "one thousand millions"
shall be substituted.

Amendment
of the title
and preamble,
Act XIII of
1918.

3. (1) In the title of the Indian Paper Currency
Act, 1918, (hereinafter referred to as the said Act) XIII of 1918.
for the word "silver" the words "gold and silver"
shall be substituted.

(2) In the preamble to the said Act—

(i) the words "owing to the present war" shall
be omitted; and

(ii) for the word "silver" the words "gold and
silver" shall be substituted.

Substitution
of new section
for section 2,
Act XIII of
1918.
Definitions.

4. For section 2 of the said Act the following
section shall be substituted, namely:—

"2. In this Act the words "gold" and "silver"
mean respectively gold and silver coin or gold and
silver bullion."

5. In

5. In section 3 of the said Act for the word Amendment
of section 3,
Act XIII of
1918.
"silver" in both places where it occurs, the words
"gold or silver" shall be substituted.

6. The Indian Paper Currency (Amendment) Act, Repeal of Act
II of 1919.
II of 1919. 1919, is hereby repealed.

ACT NO. XXVII OF 1919.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 25th
September, 1919.)

An Act to indemnify officers of Government and other persons in respect of certain acts done under martial law, and to provide for other matters in connection therewith.

WHEREAS owing to the recent disorders in certain districts in the Punjab and in other parts of India, martial law has been enforced ;

And whereas it is expedient to indemnify officers of Government and other persons in respect of acts, matters and things ordered or done or purporting to have been ordered or done for the purpose of maintaining or restoring order, provided that such acts, matters or things were ordered or done in good faith and in a reasonable belief that they were necessary for the said purposes ;

And whereas certain persons have been convicted by courts and other authorities constituted or appointed under martial law, and it is expedient to confirm and provide for the continuance of certain sentences passed by such courts or authorities ;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indemnity Act, 1919.

Indemnity of
Government
Officers and
other person
for certain
acts.

2. No suit or other legal proceeding whatsoever, whether civil or criminal, shall lie in any court of law against any officer of Government, whether civil or military, or against any other person acting under the orders
of

of any such officer for or on account of or in respect of any act, matter or thing ordered or done or purporting to have been ordered or done for the purpose of maintaining or restoring order in any part of British India where martial law was enforced, on or after the 30th of March, 1919, and before the 26th of August, 1919, by any such officer or person; provided that such officer or person has acted in good faith and in a reasonable belief that his action was necessary for the said purposes;

and if any such proceeding has been instituted before the passing of this Act it is hereby discharged.

3. For the purposes of section 2 a certificate of a Secretary to Government that any act was done under the orders of an officer of Government shall be conclusive proof thereof, and all action taken for the aforesaid purposes shall be deemed to have been taken in good faith and in a reasonable belief that it was necessary therefor unless the contrary is proved.

Rules of evidence.

4. Every person confined under and by virtue of any sentence passed by a court or other authority constituted or appointed under martial law and acting in a judicial capacity shall be deemed to have been lawfully confined and shall continue liable to confinement until the expiration of such sentence, or until released by the Governor General in Council or otherwise discharged by lawful authority.

Confirmation and continuance of martial law sentences.

5. Where under martial law the property of any person has been taken or used by any officer of Government, whether civil or military, the Governor General in Council shall pay to such person reasonable compensation for any loss immediately attributable to such taking or using, to be assessed upon failure of agreement by a person holding judicial office not inferior to that of a District Judge to be appointed by the Government in this behalf.

Compensation in respect of loss attributable to certain acts.

6. Nothing in this Act shall—

Savings.

(a) apply to any sentence passed or punishment inflicted by or under the orders of any Commission appointed under the Martial Law Ordinance, 1919,

1 of 1919.

(b) be

- (b) be deemed to bar a full and unqualified exercise of His Majesty's pleasure in receiving or rejecting appeals to His Majesty in Council or to affect any question or matter to be decided therein, or
- (c) prevent the institution of proceedings by or on behalf of the Government against any person in respect of any matter whatsoever.

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