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OF
THE ACTS
OF
THE INDIAN LEGISLATURE
FOR THE YEAR
1934

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SHORT TITLES OF ACTS

PASSED BY

THE INDIAN LEGISLATURE

IN THE YEAR 1934.

- I. The Indian Tariff (Amendment) Act, 1934.
- II. The Reserve Bank of India Act, 1934.
- III. The Imperial Bank of India (Amendment) Act, 1934.
- IV. The Wheat Import Duty (Extending) Act, 1934.
- V. The Indian Medical Council (Amendment) Act, 1934.
- VI. The Cotton Textile Industry Protection (Amendment) Act, 1934.
- VII. The Steel and Wire Industries Protection (Extending) Act, 1934.
- VIII. The Khaddar (Name Protection) Act, 1934.
- IX. The Indian Finance Act, 1934.
- X. The Salt Additional Import Duty (Extending) Act, 1934.
- XI. The Indian States (Protection) Act, 1934.
- XII. The Indian Tariff (Textile Protection) Amendment Act, 1934.
- XIII. The Trade Disputes (Extending) Act, 1934.
- XIV. The Sugar (Excise Duty) Act, 1934.
- XV. The Sugarcane Act, 1934.
- XVI. The Matches (Excise Duty) Act, 1934.

- XVII. The Negotiable Instruments (Amendment) Act, 1934.
- XVIII. The Indian Trusts (Amendment) Act, 1934.
- XIX. The Indian Dock Labourers Act, 1934.
- XX. The Indian Carriage by Air Act, 1934.
- XXI. The Sea Customs (Amendment) Act, 1934.
- XXII. The Indian Aircraft Act, 1934.
- XXIII. The Mechanical Lighters (Excise Duty) Act, 1934.
- XXIV. The Repealing and Amending Act, 1934.
- XXV. The Factories Act, 1934.
- XXVI. The Bengal Criminal Law Amendment Supplementary
(Extending) Act, 1934.
- XXVII. The Assam Criminal Law Amendment Supplementary
Act, 1934.
- XXVIII. The Indian Rubber Control Act, 1934.
- XXIX. The Indian Income-tax (Amendment) Act, 1934.
- XXX. The Petroleum Act, 1934.
- XXXI. The Iron and Steel Duties Act, 1934.
- XXXII. The Indian Tariff Act, 1934.
- XXXIII. The Indian Army (Amendment) Act, 1934.
- XXXIV. The Indian Navy (Discipline) Act, 1934.
- XXXV. The Amending Act, 1934.

ACT No. I OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th
February, 1934.)

An Act further to amend the Indian Tariff Act, 1894, for certain purposes.

VIII of 1894. **W**HEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1934. Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf.

VIII of 1894. *2. The amendments specified in the Schedule to this Act shall be made in the Second Schedule to the Indian Tariff Act, 1894. Amendment of Schedule II, Act VIII of 1894.

VIII of 1894. *3. Notwithstanding anything contained in section 4 of the Indian Finance Act, 1931, the additional duty imposed by that section of that Act shall not be levied or collected on any article chargeable with duty under Item No. 45A of the Second Schedule to the Indian Tariff Act, 1894, as amended by section 2 of this Act, and notwithstanding anything contained in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duties imposed by that section of that Act shall not be levied or collected on any article chargeable with duty under Item No. 33, 35A, 41B, 41C, 42AA, 43D, 45A, 45C, 45D, 45E, or 141B of the Second Schedule to the Indian Tariff Act, 1894, as amended by section 2 of this Act. Bar of operation of section 4, Indian Finance Act, 1931, and section 4, Indian Finance (Supplementary and Extending) Act, 1931.

THE SCHEDULE

*This section came into effect on the 23rd December, 1933, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1931 (XVI of 1931).

THE SCHEDULE.

(See section 2.)

Amendments to the Second Schedule to the Indian Tariff Act, 1894.

1. After the heading "OTHER FOOD AND DRINK", and before Item No. 34, the following item shall be inserted, namely:—

" 33	FISH OIL and whale oil, hardened or hydrogenated	Cwt.	10 0 0 "
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2. After Item No. 35 the following item shall be inserted, namely:—

" 35A	SUGAR-CANDY	Cwt.	10 8 0 "
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3. In Item No. 41B, in the entry in the fourth column, for the words and figures "20 per cent. or 4 annas" the words and figures "25 per cent. or 6 annas" shall be substituted.

4. In Item No. 41C, in the entry in the fourth column, for the words and figures "20 per cent. or 2 annas" the words and figures "25 per cent. or 3 annas" shall be substituted.

5. After the heading "CHEMICALS, DRUGS AND MEDICINES", and before Item No. 42B, the following item shall be inserted, namely:—

" 42AA	HEAVY CHEMICALS, the following, namely:—		
	(1) Alum (ammonia alum, potash alum and soda alum).	<i>Ad valorem</i>	25 per cent. or one rupee and six annas per cwt., whichever is higher.
	(2) Magnesium sulphate or hydrated magnesium sulphate.	<i>Ad valorem</i>	25 per cent. or one rupee and four annas per cwt., whichever is higher."

6. After Item No. 43C the following item shall be inserted, namely:—

" 43D	COTTON HOSIERY, the following, namely:—		
	(1) Undervests	<i>Ad valorem</i>	25 per cent. or one rupee and eight annas per dozen, whichever is higher.
	(2) Socks and stockings	<i>Ad valorem</i>	25 per cent. or ten annas per dozen pairs, whichever is higher."

7. In Item No. 45A, for the figures "35", in the proviso to the entry in the second column and in both places where they occur in the fourth column, the figures "50" shall be substituted.

8. After

OF 1934.]

Indian Tariff (Amendment).

8. After the heading "MISCELLANEOUS" and before Item No. 46, the following items shall be inserted, namely:—

45C	GLASS GLOBES AND CHIMNEYS for lamps and lanterns—		
	(1) Globes for hurricane lanterns.	<i>Ad valorem</i>	25 per cent. or four annas and six pies per dozen, whichever is higher.
	(2) Other globes and chimneys having an external base diameter of over one inch.	<i>Ad valorem</i>	25 per cent. or three annas per dozen, whichever is higher.
45D	PAINTS, colours and painter's materials, the following, namely:—		
	(1) Red lead, reduced, dry .	<i>Ad valorem</i>	25 per cent. or four rupees and twelve annas per cwt., whichever is higher.
	(2) White lead, genuine, moist and reduced, dry or moist.	<i>Ad valorem</i>	25 per cent. or five rupees and twelve annas per cwt., whichever is higher.
	(3) Zinc white, genuine, moist.	<i>Ad valorem</i>	25 per cent. or six rupees per cwt., whichever is higher.
	(4) Zinc white, reduced, dry or moist.	<i>Ad valorem</i>	25 per cent. or four rupees and four annas per cwt., whichever is higher.
45E	SOAP, household and laundry—		
	(1) in plain bars of not less than one pound in weight.	Cwt.	4 0 0
	(2) other sorts	Cwt.	6 8 0"

9. In Item No. 88, the words and brackets "alum (namely, potash alum, soda alum and ammonia alum)" shall be omitted.

10. In Item No. 93, the words "reduced dry red lead and white lead, moist white lead, reduced dry zinc white and moist zinc white" shall be omitted.

11. In Item No. 94, after the words "GLASS AND GLASSWARE" the words "not otherwise specified, and" shall be inserted, and the words, figures and brackets "all sorts except glass bangles and beads and false pearls (*see* No. 131)" shall be omitted.

12. In Item No. 100, after the word "Hosiery" the words "not otherwise specified" shall be inserted.

13. In Item No. 116, to the word "SOAP" the words "not otherwise specified" shall be added.

14. For Item No. 141B the following item shall be substituted, namely:—

" 141B	HEAVY CHEMICALS, the following, namely:—	
	Magnesium chloride	One rupee and five annas per cwt. or 25 per cent. <i>ad valorem</i> , whichever is higher."

15. In Item No. 157, the words "and sugar-candy" shall be omitted.

16. In Item No. 158,—

- (a) the words and brackets "(other than fents of not more than nine yards in length)" shall be omitted;
- (b) in sub-head (a), after the word "pieces" the words and brackets "(other than fents of not more than nine yards in length)" shall be inserted; and

(c) in

(c) in sub-head (b), after the word "others" the words "including cotton fents not otherwise specified" shall be inserted.

17. In Item No. 175, after the words "whale oil" the words "not otherwise specified" shall be added.

18. After Item No. 184, the following item shall be inserted, namely:—

"184A	ENAMELLED IRONWARE, the following, namely:—			
	(1) Sign-boards . . .	30 per cent. or four and a half annas per square foot, whichever is higher.	20 per cent.	...
	(2) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalas, including rice-cups, rice-bowls and rice-plates—			
	(i) having no diameter exceeding 19 centimetres.	30 per cent. or per dozen four annas plus one anna for every two centimetres or part thereof by which any diameter exceeds 11 centimetres, whichever is higher.	20 per cent.	...
	(ii) having any diameter exceeding 19 centimetres.	30 per cent. or per dozen eight annas plus two annas for every two centimetres or part thereof by which any diameter exceeds 19 centimetres, whichever is higher.	20 per cent.	..."

19. In Item No. 186, to sub-item (a) after the words "and the fittings thereof" the words "but excluding electrical earthenware and porcelain otherwise specified" shall be added.

20. After Item No. 186, the following item shall be inserted, namely:—

"186A	ELECTRICAL EARTHENWARE AND PORCELAIN, the following, namely:—			
	(a) Insulators, Shackle, Sinclair, Cordeaux or Plintype, not otherwise specified—			
	(i) fitted . . .	30 per cent. or eighteen annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted . . .	30 per cent. or fourteen annas per dozen, whichever is higher.	20 per cent.	...
	(b) Two way cleats . . .	30 per cent. or four annas per gross of pairs, whichever is higher.	20 per cent.	...
	(c) Spacing insulators . . .	30 per cent. or two annas per gross, whichever is higher.	20 per cent.	...
	(d) Ceiling roses—			
	(i) fitted . . .	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted . . .	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent.	...
	(e) Joint-box cut-outs—			
	(i) fitted . . .	30 per cent. or eight annas per dozen, whichever is higher.	20 per cent.	...
	(ii) not fitted . . .	30 per cent. or six annas per dozen, whichever is higher.	20 per cent.	..."

21. After

of 1934.]

Indian Tariff (Amendment).

21. After Item No. 189, the following item shall be inserted, namely:—

"189A PAINTS, colours and painter's materials, the following, namely:—			
(1) Red lead, genuine dry, genuine moist and reduced moist.	30 per cent. or Rs. 4-12-0 per cwt., whichever is higher.	20 per cent.	...
(2) White lead, genuine, dry.	30 per cent. or Rs. 5-12-0 per cwt., whichever is higher.	20 per cent.	...
(3) Zinc white, genuine, dry.	30 per cent. or Rs. 6 per cwt., whichever is higher.	20 per cent.	...
(4) Paints, other sorts, coloured, moist—			
(i) in packing of 1 lb. or over.	30 per cent. or Rs. 8-8-0 per cwt., whichever is higher.	20 per cent.	...
(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	30 per cent. or Rs. 11-4-0 per cwt., whichever is higher.	20 per cent.	...
(iii) in packing of $\frac{1}{4}$ lb. and over but less than $\frac{1}{2}$ lb.	30 per cent. or Rs. 17 per cwt., whichever is higher.	20 per cent.	...
(iv) in packing of less than $\frac{1}{4}$ lb.	30 per cent. or Rs. 24 per cwt., whichever is higher.	20 per cent.	...

22. After Item No. 191, the following item shall be inserted, namely:—

"191A DOMESTIC EARTHENWARE, China and porcelain, the following, namely:—			
(a) Tea cups and coffee cups—			
(i) having a capacity of more than $7\frac{1}{2}$ ozs.	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...
(ii) having a capacity of not more than $7\frac{1}{2}$ ozs.	30 per cent. or four annas per dozen, whichever is higher.	20 per cent.	...
(b) Saucers—			
(i) for use with tea cups or coffee cups having a capacity of more than $7\frac{1}{2}$ ozs.	30 per cent. or five annas per dozen, whichever is higher.	20 per cent.	...
(ii) for use with tea cups or coffee cups having a capacity of not more than $7\frac{1}{2}$ ozs.	30 per cent. or two annas per dozen, whichever is higher.	20 per cent.	...
(c) Tea-pots—			
(i) having a capacity of more than 20 ozs.	30 per cent. or three rupees per dozen, whichever is higher.	20 per cent.	...
(ii) having a capacity of more than 10 ozs. and not more than 20 ozs.	30 per cent. or twenty-four annas per dozen, whichever is higher.	20 per cent.	...
(iii) having a capacity of not more than 10 ozs.	30 per cent. or twelve annas per dozen, whichever is higher.	20 per cent.	...
(d) Sugar-bowls	30 per cent. or twenty-four annas per dozen, whichever is higher.	20 per cent.	...
(e) Jugs having a capacity of over 10 ozs.	30 per cent. or twelve annas per dozen, whichever is higher.	20 per cent.	...
(f) Plates over $5\frac{1}{2}$ inches in diameter—			
(i) over $8\frac{1}{2}$ inches in diameter.	30 per cent. or sixteen annas per dozen, whichever is higher.	20 per cent.	...
(ii) not over $8\frac{1}{2}$ inches in diameter.	30 per cent. or ten annas per dozen, whichever is higher.	20 per cent.	...

23. After

Indian Tariff (Amendment). [ACT I OF 1934.]

23. After Item No. 197, the following item shall be inserted, namely:—

" 197A	LEAD PENCILS	30 per cent. or one anna per dozen, whichever is higher.	20 per cent.	... "
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24. In Item No. 202, after the word "glass" the words "earthenware or porcelain" shall be inserted.

25. After Item No. 209, the following item shall be inserted, namely:—

" 209A	PARASOLS AND SUNSHADES and fittings for umbrellas, parasols and sunshades.	30 per cent.	20 per cent.	... "
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26. After Item No. 210, the following item shall be inserted, namely:—

" 210A	TILES of earthenware and porcelain.	30 per cent. or two annas per square foot, whichever is higher.	20 per cent.	... "
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27. In Item No. 212, the words "including parasols and sunshades, and fittings therefor" shall be omitted and after the words and figures "30 per cent." in the third column the words "or eight annas each, whichever is higher" shall be added.

28. In Item No. 225, for the figure "5" in the fourth column the figure "6" shall be substituted.

29. After Item No. 236, the following item shall be inserted, namely:—

" 236A	CAST IRON PIPES.	<i>Ad valorem</i> 20 per cent. or Rs. 25 per ton, whichever is higher.	10 per cent.	... "
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30. In Item No. 238, the words "hosiery" and "piece-goods" shall be omitted.

31. After Item No. 238, the following items shall be inserted, namely:—

" 238A	WOOLLEN HOSIERY and woollen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	<i>Ad valorem.</i> 35 per cent. or eighteen annas per lb., whichever is higher.	25 per cent.	...
238B	WOOLLEN FABRICS, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	<i>Ad valorem.</i> 35 per cent. or eighteen annas per lb., whichever is higher.	25 per cent.	...
238C	FABRICS, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.	<i>Ad valorem.</i> 35 per cent.	25 per cent.	..."

32. In Item No. 242, in the fourth column, to the words and figures "35 per cent." the words and figures "or Rs. 20 per cwt., whichever is higher" shall be added.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE RESERVE BANK OF INDIA
ACT, 1934.
(II OF 1934)

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ACT, 1934.**

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CHAPTER III.

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60. Repeals.
61. Amendment of section 11, Act VII of 1913.

THE SCHEDULES.

ACT No. II OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 6th March, 1934.)

An Act to constitute a Reserve Bank of India.

WHEREAS it is expedient to constitute a Reserve Bank for India to regulate the issue of Bank notes and the keeping of reserves with a view to securing monetary stability in British India and generally to operate the currency and credit system of the country to its advantage;

AND WHEREAS in the present disorganisation of the monetary systems of the world it is not possible to determine what will be suitable as a permanent basis for the Indian monetary system;

BUT WHEREAS it is expedient to make temporary provision on the basis of the existing monetary system, and to leave the question of the monetary standard best suited to India to be considered when the international monetary position has become sufficiently clear and stable to make it possible to frame permanent measures;

It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Reserve Bank of India Act, 1934. Short title, extent and commencement.

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

(3) This section shall come into force at once, and the remaining provisions of this Act shall come into force on such date or dates as the Governor General in Council may, by notification in the Gazette of India, appoint.

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

(a) "the Bank" means the Reserve Bank of India constituted by this Act;

(b) "the Central Board" means the Central Board of Directors of the Bank;

(c) "provincial

- (c) "provincial co-operative bank" means the principal society in a province which is registered or deemed to be registered under the Co-operative Societies Act, 1912, or any other law for the time being ^{II of 1912.} in force in British India relating to co-operative societies and the primary object of which is the financing of the other societies in the province which are or are deemed to be so registered:

Provided that in addition to such principal society in a province or where there is no such principal society in a province the Local Government may declare any central co-operative society in that province to be a provincial co-operative bank within the meaning of this definition;

- (d) "rupee coin" means silver rupees which are legal tender under the provisions of the Indian Coinage Act, 1906; and ^{III of 1906.}
- (e) "scheduled bank" means a bank included in the Second Schedule.

CHAPTER II.

INCORPORATION, SHARE CAPITAL, MANAGEMENT AND BUSINESS.

3. (1) A Bank to be called the Reserve Bank of India shall be constituted for the purposes of taking over the management of the currency from the Governor General in Council and of carrying on the business of banking in accordance with the provisions of this Act.

(2) The Bank shall be a body corporate by the name of the Reserve Bank of India, having perpetual succession and a common seal, and shall by the said name sue and be sued.

4. (1) The original share capital of the Bank shall be five crores of rupees divided into shares of one hundred rupees each, which shall be fully paid up.

(2) Separate registers of shareholders shall be maintained at Bombay, Calcutta, Delhi, Madras and Rangoon, and a separate issue of shares shall be made in each of the areas served by those registers, as defined in the First Schedule, and shares shall be transferable from one register to another.

(3) A shareholder shall be qualified to be registered as such in any area in which he is ordinarily resident or has his principal place of business in India, but no person shall be registered as a shareholder in more than one register; and no person who is not—

- (a) domiciled in India and either an Indian subject of His Majesty or a subject of a State in India, or
(b) a British

Establishment
and incorpora-
tion of Reserve
Bank.

Share capital,
share registers
and share-
holders.

- (b) a British subject ordinarily resident in India and domiciled in the United Kingdom or in any part of His Majesty's Dominions the government of which does not discriminate in any way against Indian subjects of His Majesty, or
- (c) a company registered under the Indian Companies Act, 1913, or a society registered under the Co-operative Societies Act, 1912, or any other law for the time being in force in British India relating to co-operative societies or a scheduled bank, or a corporation or company incorporated by or under an Act of Parliament or any law for the time being in force in any part of His Majesty's Dominions the government of which does not discriminate in any way against Indian subjects of His Majesty, and having a branch in British India,

VII of 1913.

II of 1912.

shall be registered as a shareholder or be entitled to payment of any dividend on any share, and no person, who, having been duly registered as a shareholder, ceases to be qualified to be so registered, shall be able to exercise any of the rights of a shareholder otherwise than for the purpose of the sale of his shares.

(4) The Governor General in Council shall, by notification in the Gazette of India, specify the parts of His Majesty's Dominions which shall be deemed for the purposes of clauses (b) and (c) of sub-section (3) to be the parts of His Majesty's Dominions in which no discrimination against Indian subjects of His Majesty exists.

(5) The nominal value of the shares originally assigned to the various registers shall be as follows, namely:—

- (a) to the Bombay register—one hundred and forty lakhs of rupees;
- (b) to the Calcutta register—one hundred and forty-five lakhs of rupees;
- (c) to the Delhi register—one hundred and fifteen lakhs of rupees;
- (d) to the Madras register—seventy lakhs of rupees;
- (e) to the Rangoon register—thirty lakhs of rupees:

Provided that if at the first allotment the total nominal value of the shares on the Delhi register for which applications are received is less than one hundred and fifteen lakhs of rupees, the Central Board shall, before proceeding to any allotment, transfer any shares not applied for up to a maximum nominal value of thirty-five lakhs of rupees from that register in two equal portions to the Bombay and the Calcutta register.

A Committee

A Committee consisting of two elected members of the Assembly and one elected member of the Council of State to be elected by non-official members of the respective Houses shall be associated with the Central Board for the purpose of making public issue of shares and looking after the first allotment of shares.

(6) In allotting the shares assigned to a register, the Central Board shall, in the first instance, allot five shares to each qualified applicant who has applied for five or more shares; and, if the number of such applicants is greater than one-fifth of the total number of shares assigned to the register, shall determine by lot the applicants to whom the shares shall be allotted.

(7) If the number of such applicants is less than one-fifth of the number of shares assigned to the register, the Central Board shall allot the remaining shares firstly, up to the limit of one-half of such remaining shares, to those applicants who have applied for less than five shares, and thereafter as to the balance to the various applicants in such manner as it may deem fair and equitable, having regard to the desirability of distributing the shares and the voting rights attached to them as widely as possible.

(8) Notwithstanding anything contained in sub-sections (6) and (7), the Central Board shall reserve for and allot to Government shares of the nominal value of two lakhs and twenty thousand rupees to be held by Government for disposal at par to Directors seeking to obtain the minimum share qualification required under sub-section (2) of section 11.

(9) If, after all applications have been met in accordance with the provisions of sub-sections (6), (7) and (8), any shares remain unallotted, they shall, notwithstanding anything contained in this section, be allotted to and taken up by Government, and shall be sold by the Governor General in Council as soon as may be, at not less than par, to residents of the areas served by the register concerned.

(10) The Governor General in Council shall have no right to exercise any vote under this Act by reason of any shares allotted to him under sub-section (8) or under sub-section (9).

(11) A Director shall not dispose of any shares obtained from Government under the provisions of sub-section (8) otherwise than by re-sale to Government at par, and Government shall be entitled to re-purchase at par all such shares held by any Director on his ceasing from any cause to hold office as Director.

Increase and
reduction of
share capital.

5. (1) The share capital of the Bank may be increased or reduced on the recommendation of the Central Board, with the previous sanction of the Governor General in Council and with

the

the approval of the Central Legislature, to such extent and in such manner as may be determined by the Bank in general meeting.

(2) The additional shares so created shall be of the nominal value of one hundred rupees each and shall be assigned to the various registers in the same proportions as the shares constituting the original share capital.

(3) Such additional shares shall be fully paid up, and the price at which they may be issued shall be fixed by the Central Board with the previous sanction of the Governor General in Council.

(4) The provisions of section 4 relating to the manner of allotment of the shares constituting the original share capital shall apply to the allotment of such additional shares, and existing shareholders shall not enjoy any preferential right to the allotment of such additional shares.

6. The Bank shall, as soon as may be, establish offices in Bombay, Calcutta, Delhi, Madras and Rangoon and a branch in London, and may establish branches or agencies in any other place in India or, with the previous sanction of the Governor General in Council, elsewhere.

Offices, branches and agencies.

7. The general superintendence and direction of the affairs and business of the Bank shall be entrusted to a Central Board of Directors which may exercise all powers and do all acts and things which may be exercised or done by the Bank and are not by this Act expressly directed or required to be done by the Bank in general meeting.

Management.

8. (1) The Central Board shall consist of the following Directors, namely:—

Composition of the Central Board, and term of office of Directors.

- (a) a Governor and two Deputy Governors, to be appointed by the Governor General in Council after consideration of the recommendations made by the Board in that behalf;
- (b) four Directors to be nominated by the Governor General in Council;
- (c) eight Directors to be elected on behalf of the shareholders on the various registers, in the manner provided in section 9 and in the following numbers, namely:—
 - (i) for the Bombay register—two Directors;
 - (ii) for the Calcutta register—two Directors;
 - (iii) for the Delhi register—two Directors;
 - (iv) for the Madras register—one Director;
 - (v) for the Rangoon register—one Director; and

(d) one

(d) one government official to be nominated by the Governor General in Council.

(2) The Governor and Deputy Governors shall devote their whole time to the affairs of the Bank, and shall receive such salaries and allowances as may be determined by the Central Board, with the approval of the Governor General in Council.

(3) A Deputy Governor and the Director nominated under clause (d) of sub-section (1) may attend any meeting of the Central Board and take part in its deliberations but shall not be entitled to vote:

Provided that when the Governor is absent a Deputy Governor authorized by him in this behalf in writing may vote for him.

(4) The Governor and a Deputy Governor shall hold office for such term not exceeding five years as the Governor General in Council may fix when appointing them, and shall be eligible for re-appointment.

A Director nominated under clause (b) or elected under clause (c) of sub-section (1) shall hold office for five years, or thereafter until his successor shall have been duly nominated or elected, and, subject to the provisions of section 10, shall be eligible for re-nomination or re-election.

A Director nominated under clause (d) of sub-section (1) shall hold office during the pleasure of the Governor General in Council.

✓(5) No act or proceeding of the Board shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Board.

Local Boards,
their constitution
and functions.

9. (1) A Local Board shall be constituted for each of the five areas specified in the First Schedule, and shall consist of—

- (a) five members elected from amongst themselves by the shareholders who are registered on the register for that area and are qualified to vote, and
- (b) not more than three members nominated by the Central Board from amongst the shareholders registered on the register for that area, who may be nominated at any time:

Provided that the Central Board shall in exercising this power of nomination aim at securing the representation of territorial or economic interests not already represented, and in particular the representation of agricultural interests and the interests of co-operative banks.

(2) At

(2) At an election of members of a Local Board for any area, any shareholder who has been registered on the register for that area, for a period of not less than six months ending with the date of the election, as holding five shares shall have one vote, and each shareholder so registered as having more than five shares shall have one vote for each five shares, but subject to a maximum of ten votes, and such votes may be exercised by proxy appointed on each occasion for that purpose, such proxy being himself a shareholder entitled to vote at the election and not being an employee of the Bank.

(3) The members of a Local Board shall hold office until they vacate it under sub-section (6) and, subject to the provisions of section 10, shall be eligible for re-election or re-nomination, as the case may be.

(4) At any time within three months of the day on which the Directors representing the shareholders on any register are due to retire under the provisions of this Act, the Central Board shall direct an election to be held of members of the Local Board concerned, and shall specify a date from which the registration of transfers from and to the register shall be suspended until the election has taken place.

(5) On the issue of such direction the Local Board shall give notice of the date of the election and shall publish a list of shareholders holding five or more shares, with the dates on which their shares were registered, and with their registered addresses, and such list shall be available for purchase not less than three weeks before the date fixed for the election.

(6) The names of the persons elected shall be notified to the Central Board which shall thereupon proceed to make any nominations permitted by clause (b) of sub-section (1) - it may then decide to make, and shall fix the date on which the outgoing members of the Local Board shall vacate office, and the incoming members shall be deemed to have assumed office on that date.

(7) The elected members of a Local Board shall, as soon as may be after they have been elected, elect from amongst themselves one or two persons, as the case may be, to be Directors representing the shareholders on the register for the area for which the Board is constituted.

(8) A Local Board shall advise the Central Board on such matters as may be generally or specifically referred to it and shall perform such duties as the Board may, by regulations, delegate to it. ✓

Disqualifica-
tions of
Directors and
members of
Local Boards.

10. (1) No person may be a Director or a member of a Local Board who—

- (a) is a salaried government official or a salaried official of a State in India, or
- (b) is, or at any time has been, adjudicated an insolvent, or has suspended payment or has compounded with his creditors, or
- (c) is found lunatic or becomes of unsound mind, or
- (d) is an officer or employee of any bank, or
- (e) is a director of any bank, other than a bank which is a society registered or deemed to be registered under the Co-operative Societies Act, 1912, or any other law for the time being in force in British India relating to co-operative societies. II 0/1912.

(2) No two persons who are partners of the same mercantile firm, or are directors of the same private company, or one of whom is the general agent of or holds a power of procuration from the other, or from a mercantile firm of which the other is a partner, may be Directors or members of the same Local Board at the same time.

(3) Nothing in clause (a), clause (d) or clause (e) of sub-section (1) shall apply to the Governor, or to a Deputy Governor or to the Director nominated under clause (d) of sub-section (1) of section 8.

Removal from
and vacation
of office.

11. (1) The Governor General in Council may remove from office the Governor, or a Deputy Governor or any nominated or elected Director:

Provided that in the case of a Director nominated or elected under clause (b) or clause (c) of sub-section (1) of section 8 this power shall be exercised only on a resolution passed by the Central Board in that behalf by a majority consisting of not less than nine Directors.

(2) A Director nominated or elected under clause (b) or clause (c) of sub-section (1) of section 8, and any member of a Local Board shall cease to hold office if, at any time after six months from the date of his nomination or election, he is not registered as a holder of unencumbered shares of the Bank of a nominal value of not less than five thousand rupees, or if he ceases to hold unencumbered shares of that value, and any such Director shall cease to hold office if without leave from the Governor General in Council he absents himself from three consecutive meetings of the Central Board convened under sub-section (1) of section 13.

(3) The

(3) The Governor General in Council shall remove from office any Director, and the Central Board shall remove from office any member of a Local Board, if such Director or member becomes subject to any of the disqualifications specified in sub-section (1) or sub-section (2) of section 10.

(4) A Director or member of a Local Board removed or ceasing to hold office under the foregoing sub-sections shall not be eligible for re-appointment either as Director or as member of a Local Board until the expiry of the term for which his appointment was made.

(5) The appointment, nomination or election as Director or member of a Local Board of any person who is a member of the Indian Legislature or of a local Legislature shall be void, unless, within two months of the date of his appointment, nomination or election, he ceases to be such member, and, if any Director or member of a Local Board is elected or nominated as a member of any such Legislature, he shall cease to be a Director or member of the Local Board as from the date of such election or nomination, as the case may be.

(6) A Director may resign his office to the Governor General in Council, and a member of a Local Board may resign his office to the Central Board, and on the acceptance of the resignation the office shall become vacant.

12. (1) If the Governor or a Deputy Governor by infirmity or otherwise is rendered incapable of executing his duties or is absent on leave or otherwise in circumstances not involving the vacation of his appointment, the Governor General in Council may, after consideration of the recommendations made by the Central Board in this behalf, appoint another person to officiate for him, and such person may, notwithstanding anything contained in clause (d) of sub-section (1) of section 10, be an officer of the Bank.

Casual vacancies and absences.

(2) If an elected Director is for any reason unable to attend a particular meeting of the Central Board, the elected members of the Local Board of the area which he represents may elect one of their number to take his place, and for the purposes of that meeting the substitute so elected shall have all the powers of the absent Director.

(3) Where any casual vacancy in the office of any member of a Local Board occurs otherwise than by the occurrence of a vacancy in the office of a Director elected by the Local Board, the Central Board may nominate thereto any qualified person recommended by the elected members of the Local Board.

(4) Where any casual vacancy occurs in the office of a Director other than the vacancies provided for in sub-section (1), the vacancy shall be filled, in the case of a nominated Director

by

by nomination, and in the case of an elected Director by election held in the manner provided in section 9 for the election of Directors:

Provided that before such election is made the resulting vacancy, if any, in the Local Board and any vacancy in the office of an elected member of such Board which may have been filled by a member nominated under sub-section (3) shall be filled by election held as nearly as may be in the manner provided in section 9 for the election of members of a Local Board. ✓

(5) A person nominated or elected under this section to fill a casual vacancy shall, subject to the proviso contained in sub-section (4), hold office for the unexpired portion of the term of his predecessor.

Meetings of the
Central Board.

13. (1) Meetings of the Central Board shall be convened by the Governor at least six times in each year and at least once in each quarter.

(2) Any three Directors may require the Governor to convene a meeting of the Central Board at any time and the Governor shall forthwith convene a meeting accordingly.

(3) The Governor, or in his absence the Deputy Governor authorized by the Governor under the proviso to sub-section (3) of section 8 to vote for him, shall preside at meetings of the Central Board, and, in the event of an equality of votes, shall have a second or casting vote.

General meet-
ings.

14. (1) A general meeting (hereinafter in this Act referred to as the annual general meeting) shall be held annually at a place where there is an office of the Bank within six weeks from the date on which the annual accounts of the Bank are closed, and a general meeting may be convened by the Central Board at any other time:

Provided that the annual general meeting shall not be held on two consecutive occasions at any one place.

(2) The shareholders present at a general meeting shall be entitled to discuss the annual accounts, the report of the Central Board on the working of the Bank throughout the year and the auditors' report on the annual balance-sheet and accounts.

(3) Every shareholder shall be entitled to attend at any general meeting and each shareholder who has been registered on any register, for a period of not less than six months ending with the date of the meeting, as holding five or more shares shall have one vote and on a poll being demanded each shareholder so registered shall have one vote for each five shares, but subject to a maximum of ten votes, and such votes may be exercised by proxy appointed on each occasion for that purpose, such proxy being himself a shareholder entitled to vote at the election and not being an officer or employee of the Bank.

15. (1) The

of 1934.]

Reserve Bank of India.

15. (1) The following provisions shall apply to the first constitution of the Central Board, and, notwithstanding anything contained in section 8, the Central Board as constituted in accordance therewith shall be deemed to be duly constituted in accordance with this Act. First constitution of the Central Board.

(2) The first Governor and the first Deputy Governor or Deputy Governors shall be appointed by the Governor General in Council on his own initiative, and shall receive such salaries and allowances as he may determine.

(3) The first eight Directors representing the shareholders on the various registers shall be nominated by the Governor General in Council from the areas served respectively by those registers, and the Directors so nominated shall hold office until their successors shall have been duly elected as provided in sub-section (4).

(4) On the expiry of each successive period of twelve months after the nomination of Directors under sub-section (3) two Directors shall be elected in the manner provided in section 9 until all the Directors so nominated have been replaced by elected Directors holding office in accordance with section 8. The register in respect of which the election is to be held shall be selected by lot from among the registers still represented by nominated Directors, and for the purposes of such lot the Madras and Rangoon registers shall be treated as if they comprised one register only.

16. As soon as may be after the commencement of this Act, the Central Board shall direct elections to be held and may make nominations, in order to constitute Local Boards in accordance with the provisions of section 9, and the members of such Local Boards shall hold office up to the date fixed under sub-section (6) of section 9, but shall not exercise any right under sub-section (7) of that section. First constitution of Local Boards.

17. The Bank shall be authorized to carry on and transact the several kinds of business hereinafter specified, namely:— Business which the Bank may transact.

(1) the accepting of money on deposit without interest from, and the collection of money for, the Secretary of State in Council, the Governor General in Council, Local Governments, States in India, local authorities, banks and any other persons;

(2) (a) the purchase, sale and rediscount of bills of exchange and promissory notes, drawn on and payable in India and arising out of *bona fide* commercial or trade transactions bearing two or more good signatures, one of which shall be that of a scheduled bank, and maturing within ninety days from the date of such purchase or rediscount, exclusive of days of grace;

(b) the

- (b) the purchase, sale and rediscount of bills of exchange and promissory notes, drawn and payable in India and bearing two or more good signatures, one of which shall be that of a scheduled bank, or a provincial co-operative bank, and drawn or issued for the purpose of financing seasonal agricultural operations or the marketing of crops, and maturing within nine months from the date of such purchase or rediscount, exclusive of days of grace;
- (c) the purchase, sale and rediscount of bills of exchange and promissory notes drawn and payable in India and bearing the signature of a scheduled bank, and issued or drawn for the purpose of holding or trading in securities of the Government of India or a Local Government, or such securities of States in India as may be specified in this behalf by the Governor General in Council on the recommendation of the Central Board, and maturing within ninety days from the date of such purchase or rediscount, exclusive of days of grace;
- (3) (a) the purchase from and sale to scheduled banks of sterling in amounts of not less than the equivalent of one lakh of rupees;
- (b) the purchase, sale and rediscount of bills of exchange (including treasury bills) drawn in or on any place in the United Kingdom and maturing within ninety days from the date of purchase, provided that no such purchase, sale or rediscount shall be made in India except with a scheduled bank; and
- (c) the keeping of balances with banks in the United Kingdom;
- (4) the making to States in India, local authorities, scheduled banks and provincial co-operative banks of loans and advances, repayable on demand or on the expiry of fixed periods not exceeding ninety days, against the security of—
 - (a) stocks, funds and securities (other than immovable property) in which a trustee is authorized to invest trust money by any Act of Parliament or by any law for the time being in force in British India;
 - (b) gold or silver or documents of title to the same
 - (c) such bills of exchange and promissory notes as are eligible for purchase or rediscount by the Bank;
 - (d) promissory

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Reserve Bank of India.

- (d) promissory notes of any scheduled bank or a provincial co-operative bank, supported by documents of title to goods which have been transferred, assigned, or pledged to any such bank as security for a cash credit or overdraft granted for *bona fide* commercial or trade transactions, or for the purpose of financing seasonal agricultural operations or the marketing of crops;
- (5) the making to the Governor General in Council and to such Local Governments as may have the custody and management of their own provincial revenues of advances repayable in each case not later than three months from the date of the making of the advance;
- (6) the issue of demand drafts made payable at its own offices or agencies and the making, issue and circulation of bank post bills;
- (7) the purchase and sale of Government securities of the United Kingdom maturing within ten years from the date of such purchase;
- (8) the purchase and sale of securities of the Government of India or of a Local Government of any maturity or of such securities of a local authority in British India or of such States in India as may be specified in this behalf by the Governor General in Council on the recommendation of the Central Board;

Provided that securities fully guaranteed as to principal and interest by the Government of India, a Local Government, a local authority or a State in India shall be deemed for the purposes of this clause to be securities of such Government, authority or State:

Provided further that the amount of such securities held at any time in the Banking Department shall be so regulated that—

- (a) the total value of such securities shall not exceed the aggregate amount of the share capital of the Bank, the Reserve Fund and three-fifths of the liabilities of the Banking Department in respect of deposits;
- (b) the value of such securities maturing after one year shall not exceed the aggregate amount of the share capital of the Bank, the Reserve Fund and two-fifths of the liabilities of the Banking Department in respect of deposits; and

(c) the

- (c) the value of such securities maturing after ten years shall not exceed the aggregate amount of the share capital of the Bank and the Reserve Fund and one-fifth of the liabilities of the Banking Department in respect of deposits;
- (9) the custody of monies, securities and other articles of value, and the collection of the proceeds, whether principal, interest or dividends, of any such securities;
- (10) the sale and realisation of all property, whether movable or immovable, which may in any way come into the possession of the Bank in satisfaction, or part satisfaction, of any of its claims;
- (11) the acting as agent for the Secretary of State in Council, the Governor General in Council or any Local Government or local authority or State in India in the transaction of any of the following kinds of business, namely:—
- (a) the purchase and sale of gold or silver;
 - (b) the purchase, sale, transfer and custody of bills of exchange, securities or shares in any company;
 - (c) the collection of the proceeds, whether principal, interest or dividends, of any securities or shares;
 - (d) the remittance of such proceeds, at the risk of the principal, by bills of exchange payable either in India or elsewhere;
 - (e) the management of public debt;
- (12) the purchase and sale of gold coin and bullion;
- (13) the opening of an account with or the making of an agency agreement with, and the acting as agent or correspondent of, a bank which is the principal currency authority of any country under the law for the time being in force in that country or any international bank formed by such banks, and the investing of the funds of the Bank in the shares of any such international bank;
- (14) the borrowing of money for a period not exceeding one month for the purposes of the business of the bank, and the giving of security for money so borrowed:

Provided that no money shall be borrowed under this clause from any person in India other than a scheduled bank, or from any person outside India other than a bank which is the principal currency authority

authority of any country under the law for the time being in force in that country:

Provided further that the total amount of such borrowings from persons in India shall not at any time exceed the amount of the share capital of the Bank;

(15) the making and issue of bank notes subject to the provisions of this Act; and

(16) generally, the doing of all such matters and things as may be incidental to or consequential upon the exercise of its powers or the discharge of its duties under this Act.

18. When, in the opinion of the Central Board or, where the powers and functions of the Central Board under this section have been delegated to a committee of the Central Board or to the Governor, in the opinion of such committee or of the Governor as the case may be, a special occasion has arisen making it necessary or expedient that action should be taken under this section for the purpose of regulating credit in the interests of Indian trade, commerce, industry and agriculture, the Bank may, notwithstanding any limitation contained in sub-clauses (a) and (b) of clause (2) or sub-clause (a) or (b) of clause (3) or clause (4) of section 17,—

Power of direct discount.

- (1) purchase, sell or discount any of the bills of exchange or promissory notes specified in sub-clause (a) or (b) of clause (2) or sub-clause (b) of clause (3) of that section though such bill or promissory note does not bear the signature of a scheduled bank or a provincial co-operative bank; or
- (2) purchase or sell sterling in amounts of not less than the equivalent of one lakh of rupees; or ✓
- (3) make loans or advances repayable on demand or on the expiry of fixed periods not exceeding ninety days against the various forms of security specified in clause (4) of that section:

Provided that a committee of the Board or the Governor shall not, save in cases of special urgency, authorize action under this section without prior consultation with the Central Board and that in all cases action so authorized shall be reported to the members of the Central Board forthwith.

19. Save as otherwise provided in sections 17, 18 and 45. the Bank may not—

Business which the Bank may not transact.

- (1) engage in trade or otherwise have a direct interest in any commercial, industrial, or other undertaking

except

except such interest as it may in any way acquire in the course of the satisfaction of any of its claims: provided that all such interests shall be disposed of at the earliest possible moment;

- (2) purchase its own shares or the shares of any other bank or of any company, or grant loans upon the security of any such shares;
- (3) advance money on mortgage of, or otherwise on the security of, immovable property or documents of title relating thereto, or become the owner of immovable property, except so far as is necessary for its own business premises and residences for its officers and servants;
- (4) make loans or advances;
- (5) draw or accept bills payable otherwise than on demand;
- (6) allow interest on deposits or current accounts.

CHAPTER III.

CENTRAL BANKING FUNCTIONS.

Obligation of the Bank to transact Government business.

20. The Bank shall undertake to accept monies for account of the Secretary of State in Council and the Governor General in Council and such Local Governments as may have the custody and management of their own provincial revenues and such States in India as may be approved of and notified by the Governor General in Council in the Gazette of India, and to make payments up to the amount standing to the credit of their accounts respectively, and to carry out their exchange, remittance and other banking operations, including the management of the public debt.

Bank to have the right to transact Government business in India.

21. (1) The Governor General in Council and such Local Governments as may have the custody and management of their own provincial revenues shall entrust the Bank, on such conditions as may be agreed upon, with all their money, remittance, exchange and banking transactions in India, and, in particular, shall deposit free of interest all their cash balances with the Bank:

Provided that nothing in this sub-section shall prevent the Governor General in Council or any Local Government from carrying on money transactions at places where the Bank has no branches or agencies, and the Governor General in Council and Local Governments may hold at such places such balances as they may require.

(2) The

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Reserve Bank of India.

(2) The Governor General in Council and each Local Government shall entrust the Bank, on such conditions as may be agreed upon, with the management of the public debt and with the issue of any new loans.

(3) In the event of any failure to reach agreement on the conditions referred to in this section the Governor General in Council shall decide what the conditions shall be.

(4) Any agreement made under this section to which the Governor General in Council or any Local Government is a party shall be laid, as soon as may be after it is made, before the Central Legislature and in the case of a Local Government before its local Legislature also.

22. (1) The Bank shall have the sole right to issue bank notes in British India, and may, for a period which shall be fixed by the Governor General in Council on the recommendation of the Central Board, issue currency notes of the Government of India supplied to it by the Governor General in Council, and the provisions of this Act applicable to bank notes shall, unless a contrary intention appears, apply to all currency notes of the Government of India issued either by the Governor General in Council or by the Bank in like manner as if such currency notes were bank notes, and references in this Act to bank notes shall be construed accordingly.

Right to issue bank notes.

(2) On and from the date on which this Chapter comes into force the Governor General in Council shall not issue any currency notes.

23. (1) The issue of bank notes shall be conducted by the Bank in an Issue Department which shall be separated and kept wholly distinct from the Banking Department, and the assets of the Issue Department shall not be subject to any liability other than the liabilities of the Issue Department as hereinafter defined in section 34.

Issue Department.

(2) The Issue Department shall not issue bank notes to the Banking Department or to any other person except in exchange for other bank notes or for such coin, bullion or securities as are permitted by this Act to form part of the Reserve.

24. Bank notes shall be of the denominational values of five rupees, ten rupees, fifty rupees, one hundred rupees, five hundred rupees, one thousand rupees and ten thousand rupees, unless otherwise directed by the Governor General in Council on the recommendation of the Central Board.

Denominations of notes.

25. The

Form of bank notes.

25. The design, form and material of bank notes shall be such as may be approved by the Governor General in Council after consideration of the recommendations made by the Central Board.

Legal tender character of notes.

26. (1) Subject to the provisions of sub-section (2), every bank note shall be legal tender at any place in British India in payment or on account for the amount expressed therein, and shall be guaranteed by the Governor General in Council.

(2) On recommendation of the Central Board the Governor General in Council may, by notification in the Gazette of India, declare that, with effect from such date as may be specified in the notification, any series of bank notes of any denomination shall cease to be legal tender save at an office or agency of the Bank.

Re-issue of notes.

27. The Bank shall not re-issue bank notes which are torn, defaced or excessively soiled.

Recovery of notes lost, stolen, mutilated or imperfect.

28. Notwithstanding anything contained in any enactment or rule of law to the contrary, no person shall of right be entitled to recover from the Governor General in Council or the Bank, the value of any lost, stolen, mutilated or imperfect currency note of the Government of India or bank note:

Provided that the Bank may, with the previous sanction of the Governor General in Council, prescribe the circumstances in and the conditions and limitations subject to which the value of such currency notes or bank notes may be refunded as of grace and the rules made under this proviso shall be laid on the table of both Houses of the Central Legislature.

Bank exempt from stamp duty on bank notes.

29. The Bank shall not be liable to the payment of any stamp duty under the Indian Stamp Act, 1899, in respect of bank notes issued by it.

Powers of Governor General in Council to supersede Central Board.

30. (1) If in the opinion of the Governor General in Council the Bank fails to carry out any of the obligations imposed on it by or under this Act, he may, by notification in the Gazette of India, declare the Central Board to be superseded, and thereafter the general superintendence and direction of the affairs of the Bank shall be entrusted to such agency as the Governor General in Council may determine, and such agency may exercise the powers and do all acts and things which may be exercised or done by the Central Board under this Act.

(2) When action is taken under this section the Governor General in Council shall cause a full report of the circumstances leading to such action and of the action taken to be laid before the Central Legislature at the earliest possible opportunity and in any case within three months from the issue of the notification superseding the Board.

31. No

of 1934.]

Reserve Bank of India.

31. No person in British India other than the Bank or, as expressly authorized by this Act, the Governor General in Council shall draw, accept, make or issue any bill of exchange, hundi, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe or take up any sum or sums of money on the bills, hundis or notes payable to bearer on demand of any such person: ^{Issue of demand bills and notes.}

Provided that cheques or drafts, including hundis, payable to bearer on demand or otherwise may be drawn on a person's account with a banker, shroff or agent.

32. (1) Any person contravening the provisions of section 31 shall be punishable with fine which may extend to the amount of the bill, hundi, note or engagement in respect whereof the offence is committed. ^{Penalty.}

(2) No prosecution under this section shall be instituted except on complaint made by the Bank.

33. (1) The assets of the Issue Department shall consist of gold coin, gold bullion, sterling securities, rupee coin and rupee securities to such aggregate amount as is not less than the total of the liabilities of the Issue Department as hereinafter defined. ^{Assets of the Issue Department.}

(2) Of the total amount of the assets, not less than two-fifths shall consist of gold coin, gold bullion or sterling securities:

Provided that the amount of gold coin and gold bullion shall not at any time be less than forty crores of rupees in value.

(3) The remainder of the assets shall be held in rupee coin, Government of India rupee securities of any maturity and such bills of exchange and promissory notes payable in British India as are eligible for purchase by the Bank under sub-clause (a) or sub-clause (b) of clause (2) of section 17 or under clause (1) of section 18:

Provided that the amount held in Government of India rupee securities shall not at any time exceed one-fourth of the total amount of the assets or fifty crores of rupees, whichever amount is greater, or, with the previous sanction of the Governor General in Council, such amount plus a sum of ten crores of rupees.

(4) For the purposes of this section, gold coin and gold bullion shall be valued at 8.47512 grains of fine gold per rupee, rupee coin shall be valued at its face value, and securities shall be valued at the market rate for the time being obtaining.

(5) Of the gold coin and gold bullion held as assets, not less than seventeen-twentieths shall be held in British India, and all gold coin and gold bullion held as assets shall be held in the custody of the Bank or its agencies:

Provided

Provided that gold belonging to the Bank which is in any other bank or in any mint or treasury or in transit may be reckoned as part of the assets.

(6) For the purposes of this section, the sterling securities which may be held as part of the assets shall be securities of any of the following kinds payable in the currency of the United Kingdom, namely:—

- (a) balances at the credit of the Issue Department with the Bank of England;
- (b) bills of exchange bearing two or more good signatures and drawn on and payable at any place in the United Kingdom and having a maturity not exceeding ninety days;
- (c) Government securities of the United Kingdom maturing within five years:

Provided that, for a period of two years from the date on which this Chapter comes into force, any of such last mentioned securities may be securities maturing after five years, and the Bank may, at any time before the expiry of that period, dispose of such securities notwithstanding anything contained in section 17.

Liabilities of
the Issue
Department.

34. (1) The liabilities of the Issue Department shall be an amount equal to the total of the amount of the currency notes of the Government of India and bank notes for the time being in circulation.

(2) For the purposes of this section, any currency note of the Government of India or bank note which has not been presented for payment within forty years from the 1st day of April following the date of its issue shall be deemed not to be in circulation, and the value thereof shall, notwithstanding anything contained in sub-section (2) of section 23, be paid by the Issue Department to the Governor General in Council or the Banking Department, as the case may be; but any such note, if subsequently presented for payment, shall be paid by the Banking Department, and any such payment in the case of a currency note of the Government of India shall be debited to the Governor General in Council.

Initial assets
and liabilities.

35. On the date on which this Chapter comes into force the Issue Department shall take over from the Governor General in Council the liability for all the currency notes of the Government of India for the time being in circulation and the Governor General in Council shall transfer to the Issue Department gold coin, gold bullion, sterling securities, rupee coin and rupee securities to such aggregate amount as is equal to the total of the
amount

amount of the liability so transferred. The coin, bullion and securities shall be transferred in such proportion as to comply with the requirements of section 33:

Provided that the total amount of the gold coin, gold bullion and sterling securities so transferred shall not be less than one-half of the whole amount transferred, and that the amount of rupee coin so transferred shall not exceed fifty crores of rupees:

Provided further that the whole of the gold coin and gold bullion held by the Governor General in Council in the gold standard reserve and the paper currency reserve at the time of transfer shall be so transferred.

36. (1) After the close of any financial year in which the minimum amount of rupee coin held in the assets, as shown in any of the weekly accounts of the Issue Department for that year prescribed under sub-section (1) of section 53 is greater than fifty crores of rupees or one-sixth of the total amount of the assets as shown in that account, whichever may be the greater, the Bank may deliver to the Governor General in Council rupee coin up to the amount of such excess but not without his consent exceeding five crores of rupees, against payment of legal tender value in the form of bank notes, gold or securities:

Method of dealing with fluctuations in rupee coin assets.

Provided that if the Bank so desires and if the amount of gold coin, gold bullion and sterling securities in the assets does not at that time exceed one-half of the total assets, a proportion not exceeding two-fifths of such payment shall be in gold coin, gold bullion or such sterling securities as may be held as part of the assets under sub-section (6) of section 33.

(2) After the close of any financial year in which the maximum amount of rupee coin held in the assets, as so shown, is less than fifty crores of rupees or one-sixth of the total amount of the assets, as so shown, whichever may be the greater, the Governor General in Council shall deliver to the Bank rupee coin up to the amount of such deficiency, but not without its consent exceeding five crores of rupees, against payment of legal tender value.

37. (1) Notwithstanding anything contained in the foregoing provisions, the Bank may, with the previous sanction of the Governor General in Council, for periods not exceeding thirty days in the first instance, which may, with the like sanction, be extended from time to time by periods not exceeding fifteen days, hold as assets gold coin, gold bullion or sterling securities of less aggregate amount than that required by sub-section (2) of section 33 and, whilst the holding is so reduced, the proviso to that sub-section shall cease to be operative:

Suspension of assets requirements.

Provided

Provided that the gold coin and gold bullion held as such assets shall not be reduced below the amount specified in the proviso to sub-section (2) of section 33 so long as any sterling securities remain held as such assets. ✓

(2) In respect of any period during which the holding of gold coin, gold bullion and sterling securities is reduced under sub-section (1), the Bank shall pay to the Governor General in Council a tax upon the amount by which such holding is reduced below the minimum prescribed by sub-section (2) of section 33; and such tax shall be payable at the bank rate for the time being in force, with an addition of one per cent. per annum when such holding exceeds thirty-two and a half per cent. of the total amount of the assets and of a further one and a half per cent. per annum in respect of every further decrease of two and a half per cent. or part of such decrease:

Provided that the tax shall not in any event be payable at a rate less than six per cent. per annum.

Obligations
of Government
and the
Bank in
respect of
rupee coin.

38. The Governor General in Council shall undertake not to re-issue any rupee coin delivered under section 36 nor to put into circulation any rupees, except through the Bank and as provided in that section; and the Bank shall undertake not to dispose of rupee coin otherwise than for the purposes of circulation or by delivery to the Governor General in Council under that section.

Obligation
to supply
different forms
of currency.

39. (1) The Bank shall issue rupee coin on demand in exchange for bank notes and currency notes of the Government of India, and shall issue currency notes or bank notes on demand in exchange for coin which is legal tender under the Indian Coinage Act, 1906.

III of 1906.

(2) The Bank shall, in exchange for currency notes or bank notes of five rupees or upwards, supply currency notes or bank notes of lower value or other coins which are legal tender under the Indian Coinage Act, 1906, in such quantities as may, in the opinion of the Bank, be required for circulation; and the Governor General in Council shall supply such coins to the Bank on demand. If the Governor General in Council at any time fails to supply such coins, the Bank shall be released from its obligations to supply them to the public.

III of 1906.

Obligation to
sell sterling.

40. The Bank shall sell, to any person who makes a demand in that behalf at its office in Bombay, Calcutta, Delhi, Madras or Rangoon and pays the purchase price in legal tender currency, sterling for immediate delivery in London, at a rate not below one shilling and five pence and forty-nine sixty-fourths of a penny for a rupee:

Provided that no person shall be entitled to demand to buy an amount of sterling less than ten thousand pounds. ✓

41. The

or 1934.]

Reserve Bank of India.

41. The Bank shall buy, from any person who makes a demand in that behalf at its office in Bombay, Calcutta, Delhi, Madras or Rangoon, sterling for immediate delivery in London, at a rate not higher than one shilling and six pence and three-sixteenths of a penny for a rupee:

Obligation to buy sterling.

Provided that no person shall be entitled to demand to sell an amount of sterling less than ten thousand pounds:

Provided further that no person shall be entitled to receive payment unless the Bank is satisfied that payment of the sterling in London has been made.

42. (1) Every bank included in the Second Schedule shall maintain with the Bank a balance the amount of which shall not at the close of business on any day be less than five per cent. of the demand liabilities and two per cent. of the time liabilities of such bank in India as shown in the return referred to in sub-section (2). ✓

Cash reserves of scheduled banks to be kept with the Bank.

Explanation.—For the purposes of this section liabilities shall not include the paid-up capital or the reserves, or any credit balance in the profit and loss account of the bank or the amount of any loan taken from the Reserve Bank.

(2) Every scheduled bank shall send to the Governor General in Council and to the Bank a return signed by two responsible officers of such bank showing:—

- (a) the amounts of its demand and time liabilities, respectively, in India,
- (b) the total amount held in India in currency notes of the Government of India and bank notes,
- (c) the amounts held in India in rupee coin and subsidiary coin, respectively,
- (d) the amounts of advances made and of bills discounted in India, respectively, and
- (e) the balance held at the Bank,

XXVI of 1881. at the close of business on each Friday, or if Friday is a public holiday under the Negotiable Instruments Act, 1881, at the close of business on the preceding working day; and such return shall be sent not later than two working days after the date to which it relates: ✓

Provided that where the Bank is satisfied that the furnishing of a weekly return under this sub-section is impracticable in the case of any scheduled bank by reason of the geographical position of the bank and its branches, the Bank may require such bank to furnish in lieu of a weekly return a monthly return to be dispatched not later than fourteen days after the

end

end of the month to which it relates giving the details specified in this sub-section in respect of such bank at the close of business for the month.

(3) If at the close of business on any day before the day fixed for the next return, the balance held at the Bank by any scheduled bank is below the minimum prescribed in sub-section (1), such scheduled bank shall be liable to pay to the Bank in respect of each such day penal interest at a rate three per cent. above the bank rate on the amount by which the balance with the Bank falls short of the prescribed minimum, and if on the day fixed for the next return such balance is still below the prescribed minimum as disclosed by this return, the rates of penal interest shall be increased to a rate five per cent. above the bank rate in respect of that day and each subsequent day on which the balance held at the Bank at the close of business on that day is below the prescribed minimum.

(4) Any scheduled bank failing to comply with the provisions of sub-section (2) shall be liable to pay to the Governor General in Council or to the Bank, as the case may be, or to each, a penalty of one hundred rupees for each day during which the failure continues.

(5) The penalties imposed by sub-sections (3) and (4) shall be payable on demand made by the Bank, and, in the event of a refusal by the defaulting bank to pay on such demand, may be levied by a direction of the principal Civil Court having jurisdiction in the area where an office of the defaulting bank is situated, such direction to be made only upon application made in this behalf to the Court by the Governor General in Council in the case of a failure to make a return under sub-section (2) to the Governor General in Council, or by the Bank with the previous sanction of the Governor General in Council in other cases.

(6) The Governor General in Council shall, by notification in the Gazette of India, direct the inclusion in the Second Schedule of any bank not already so included which carries on the business of banking in British India and which—

- (a) has a paid-up capital and reserves of an aggregate value of not less than five lakhs of rupees, and
- (b) is a company as defined in clause (2) of section 2 of the Indian Companies Act, 1913, or a corporation ^{VII of 1913.} or a company incorporated by or under any law in force in any place outside British India,

and shall by a like notification direct the exclusion from that Schedule of any scheduled bank the aggregate value of whose paid-up capital and reserves becomes at any time less than five lakhs

lakhs of rupees, or which goes into liquidation or otherwise ceases to carry on banking business.

43. The Bank shall compile and shall cause to be published each week a consolidated statement showing the aggregate of the amounts under each clause of sub-section (2) of section 42 exhibited in the returns received from scheduled banks under that section.

Publication of consolidated statement by the Bank.

44. The Bank may require any provincial co-operative bank with which it has any transactions under section 17 to furnish the return referred to in sub-section (2) of section 42, and if it does so, the provisions of sub-sections (4) and (5) of section 42 shall apply so far as may be to such co-operative bank as if it were a scheduled bank. ✓

Power to require returns from co-operative banks.

45. (1) The Bank shall enter into an agreement with the Imperial Bank of India which shall be subject to the approval of the Governor General in Council, and shall be expressed to come into force on the date on which this Chapter comes into force and to remain in force for fifteen years and thereafter until terminated after five years' notice on either side, and shall further contain the provisions set forth in the Third Schedule :

Agreement with the Imperial Bank.

Provided that the agreement shall be conditional on the maintenance of a sound financial position by the Imperial Bank and that if, in the opinion of the Central Board, the Imperial Bank has failed either to fulfil the conditions of the agreement or to maintain a sound financial position, the Central Board shall make a recommendation to the Governor General in Council, and the Governor General in Council, after making such further enquiry as he thinks fit, may issue instructions to the Imperial Bank with reference either to the agreement or to any matter which in his opinion involves the security of the Government monies or the assets of the Issue Department in the custody of the Imperial Bank, and in the event of the Imperial Bank disregarding such instructions may declare the agreement to be terminated.

(2) The agreement referred to in sub-section (1) shall, as soon as may be after it is made, be laid before the Central Legislature.

CHAPTER IV.

GENERAL PROVISIONS.

46. The Governor General in Council shall transfer to the Bank rupee securities of the value of five crores of rupees to be allocated by the Bank to the Reserve Fund.

Contribution by Governor General in Council to the Reserve Fund.

47. After

Allocation of surplus.

47. After making provision for bad and doubtful debts, depreciation in assets, contributions to staff and superannuation funds, and such other contingencies as are usually provided for by bankers, and after payment out of the net annual profits of a cumulative dividend at such rate not exceeding five per cent. per annum on the share capital as the Governor General in Council may fix at the time of the issue of shares, a portion of the surplus shall be allocated to the payment of an additional dividend to the shareholders calculated on the scale set forth in the Fourth Schedule and the balance of the surplus shall be paid to the Governor General in Council:

Provided that if at any time the Reserve Fund is less than the share capital, not less than fifty lakhs of rupees of the surplus, or the whole of the surplus if less than that amount, shall be allocated to the Reserve Fund.

Exemption of Bank from income-tax and super-tax and provision for deduction at source of income-tax on dividends.

48. (1) Notwithstanding anything contained in the Indian Income-tax Act, 1922, ^{XI of 1922,} or any other enactment for the time being in force relating to income-tax or super-tax, the Bank shall not be liable to pay income-tax or super-tax on any of its income, profits or gains:

Provided that nothing in this section shall affect the liability of any shareholder in respect of income-tax or super-tax.

(2) For the purposes of section 18 of the Indian Income-tax Act, 1922, and of any other relevant provision of that Act relating to the levy and refund of income-tax any dividend paid under section 47 of this Act shall be deemed to be "Interest on Securities". ^{XI of 1922,}

Publication of bank rate.

49. The Bank shall make public from time to time the standard rate at which it is prepared to buy or re-discount bills of exchange or other commercial paper eligible for purchase under this Act.

Auditors.

50. (1) Not less than two auditors shall be elected and their remuneration fixed at the annual general meeting. The auditors may be shareholders, but no Director or other officer of the Bank shall be eligible during his continuance in office. Any auditor shall be eligible for re-election on quitting office.

(2) The first auditors of the Bank may be appointed by the Central Board before the first annual general meeting and, if so appointed, shall hold office only until that meeting. All auditors elected under this section shall severally be, and continue to act as, auditors until the first annual general meeting after their respective elections:

Provided that any casual vacancy in the office of any auditor elected under this section may be filled by the Central Board.

51. Without

of 1934.]

Reserve Bank of India.

51. Without prejudice to anything contained in section 50, Appointment of special auditors by Government, the Governor General in Council may at any time appoint the Auditor General or such auditors as he thinks fit to examine and report upon the accounts of the Bank.

52. (1) Every auditor shall be supplied with a copy of the Powers and duties of auditors, annual balance-sheet, and it shall be his duty to examine the same, together with the accounts and vouchers relating thereto; and every auditor shall have a list delivered to him of all books kept by the Bank, and shall at all reasonable times have access to the books, accounts and other documents of the Bank, and may, at the expense of the Bank if appointed by it or at the expense of the Governor General in Council if appointed by him, employ accountants or other persons to assist him in investigating such accounts, and may, in relation to such accounts, examine any Director or officer of the Bank.

(2) The auditors shall make a report to the shareholders or to the Governor General in Council, as the case may be, upon the annual balance-sheet and accounts, and in every such report they shall state whether, in their opinion, the balance-sheet is a full and fair balance-sheet containing all necessary particulars and properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs, and, in case they have called for any explanation or information from the Central Board, whether it has been given and whether it is satisfactory. Any such report made to the shareholders shall be read, together with the report of the Central Board, at the annual general meeting.

53. (1) The Bank shall prepare and transmit to the Governor General in Council a weekly account of the Issue Department and of the Banking Department in the form set out in the Fifth Schedule or in such other form as the Governor General in Council may, by notification in the Gazette of India, prescribe. The Governor General in Council shall cause these accounts to be published weekly in the Gazette of India. Returns.

(2) The Bank shall also, within two months from the date on which the annual accounts of the Bank are closed, transmit to the Governor General in Council a copy of the annual accounts signed by the Governor, the Deputy Governors and the Chief Accounting Officer of the Bank, and certified by the auditors, together with a report by the Central Board on the working of the Bank throughout the year, and the Governor General in Council shall cause such accounts and report to be published in the Gazette of India.

(2) The Bank shall also, within two months from the date on which the annual accounts of the Bank are closed, transmit to the Governor General in Council a statement showing the name, address and occupation of, and the number of shares held by, each shareholder of the Bank.

54. The

Agricultural
Credit Depart-
ment.

54. The Bank shall create a special Agricultural Credit Department the functions of which shall be—

- (a) to maintain an expert staff to study all questions of agricultural credit and be available for consultation by the Governor General in Council, Local Governments, provincial co-operative banks, and other banking organisations,
- (b) to co-ordinate the operations of the Bank in connection with agricultural credit and its relations with provincial co-operative banks and any other banks or organisations engaged in the business of agricultural credit.

Reports by the
Bank

55. (1) The Bank shall, at the earliest practicable date and in any case within three years from the date on which this Chapter comes into force, make to the Governor General in Council a report, with proposals, if it thinks fit, for legislation, on the following matters, namely:—

- (a) the extension of the provisions of this Act relating to scheduled banks to persons and firms, not being scheduled banks, engaged in British India in the business of banking, and
- (b) the improvement of the machinery for dealing with agricultural finance and methods for effecting a closer connection between agricultural enterprise and the operations of the Bank.

(2) When the Bank is of opinion that the international monetary position has become sufficiently clear and stable to make it possible to determine what will be suitable as a permanent basis for the Indian monetary system and to frame permanent measures for a monetary standard it shall report its views to the Governor General in Council.

Power to re-
quire declara-
tion as to
ownership of
registered
shares.

56. (1) The Local Board of any area may at any time require any shareholder who is registered on the register for that area to furnish to the Local Board within a specified time, not being less than thirty days, a declaration, in such form as the Central Board may by regulations prescribe, giving particulars of all shares on the said register of which he is the owner.

(2) If it appears from such declaration that any shareholder is not the owner of any shares which are registered in his name, the Local Board may amend the register accordingly.

(3) If any person required to make a declaration under subsection (1) fails to make such declaration within the specified time, the Local Board may make an entry against his name in the register recording such failure and directing that he shall have no right to vote, either under section 9 or section 14, by reason of the shares registered in his name on that register. ✓

(4) Whoever

XLV of 1880.

(4) Whoever makes a false statement in any declaration furnished by him under sub-section (1) shall be deemed to have committed the offence of giving false evidence defined in section 191 of the Indian Penal Code, and shall be punishable under the second paragraph of section 193 of that Code.

(5) Nothing contained in any declaration furnished under sub-section (1) shall operate to affect the Bank with notice of any trust, and no notice of any trust expressed, implied or constructive shall be entered on the register or be receivable by the Bank.

(6) Until Local Boards have been constituted under section 9 the powers of a Local Board under this section shall be exercised by the Central Board in respect of any area for which a Local Board has not been constituted.

VII of 1913.

57. (1) Nothing in the Indian Companies Act, 1913, shall apply to the Bank, and the Bank shall not be placed in liquidation save by order of the Governor General in Council and in such manner as he may direct. Liquidation of the Bank.

(2) In such event the Reserve Fund and surplus assets, if any, of the Bank shall be divided between the Governor General in Council and the shareholders in the proportion of seventy-five per cent. and twenty-five per cent., respectively:

Provided that the total amount payable to any shareholder under this section shall not exceed the paid-up value of the shares held by him by more than one per cent. for each year after the commencement of this Act subject to a maximum of twenty-five per cent.

58. (1) The Central Board may, with the previous sanction of the Governor General in Council, make regulations consistent with this Act to provide for all matters for which provision is necessary or convenient for the purpose of giving effect to the provisions of this Act. Power of the Central Board to make regulations.

(2) In particular and without prejudice to the generality of the foregoing provision, such regulations may provide for all or any of the following matters, namely:—

- (a) the holding and conduct of elections under this Act, including provisions for the holding of any elections according to the principal of proportional representation by means of the single transferable vote;
- (b) the final decision of doubts or disputes regarding the qualifications of candidates for election or regarding the validity of elections;
- (c) the maintenance of the share register, the manner in which and the conditions subject to which shares

may

may be held and transferred, and, generally, all matters relating to the rights and duties of shareholders;

- (d) the manner in which general meetings shall be convened, the procedure to be followed thereat and the manner in which votes may be exercised;
- (e) the manner in which notices may be served on behalf of the Bank upon shareholders or other persons;
- (f) the manner in which the business of the Central Board shall be transacted, and the procedure to be followed at meetings thereof;
- (g) the conduct of business of Local Boards and the delegation to such Boards of powers and functions;
- (h) the delegation of powers and functions of the Central Board to the Governor, or to Deputy Governors, Directors or officers of the Bank;
- (i) the formation of Committees of the Central Board, the delegation of powers and functions of the Central Board to such Committees, and the conduct of business in such Committees;
- (j) the constitution and management of staff and superannuation funds for the officers and servants of the Bank;
- (k) the manner and form in which contracts binding on the Bank may be executed;
- (l) the provision of an official seal of the Bank and the manner and effect of its use;
- (m) the manner and form in which the balance sheet of the Bank shall be drawn up, and in which the accounts shall be maintained;
- (n) the remuneration of Directors of the Bank;
- (o) the relations of the scheduled banks with the Bank and the returns to be submitted by the scheduled banks to the Bank;
- (p) the regulation of clearing-houses for the scheduled banks;
- (q) the circumstances in which, and the conditions and limitations subject to which, the value of any lost, stolen, mutilated or imperfect currency note of the Government of India or bank note may be refunded; and
- (r) generally, for the efficient conduct of the business of the Bank.

(3) Copies

OF 1934.]

Reserve Bank of India.

(3) Copies of all regulations made under this section shall be available to the public on payment.

III of 1906.

59. In the Indian Coinage Act, 1906, for section 11 the following section shall be substituted, namely:—

Amendment of Act III of 1906.

“11. Gold coins, coined at His Majesty's Royal Mint in England or at any mint established in pursuance of a proclamation of His Majesty as a branch of His Majesty's Royal Mint, shall not be legal tender in British India in payment or on account, but such coins shall be received by the Reserve Bank of India at its offices, branches and agencies in India at the bullion value of such coins calculated at the rate of 8·47512 grains troy of fine gold per rupee.”

Demonetisation of sovereign and half-sovereign.

X of 1923.

XXXVI of 1923.

II of 1925.

IV of 1927.

60. The Indian Paper Currency Act, 1923, the Indian Paper Currency (Amendment) Act, 1923, the Indian Paper Currency (Amendment) Act, 1925, and the Currency Act, 1927, are hereby repealed.

Repeals.

VII of 1913.

61. In sub-section (3) of section 11 of the Indian Companies Act, 1913, after the word “Royal” the words “Reserve Bank” shall be inserted.

Amendment of section 11, Act VII of 1913.

THE FIRST SCHEDULE.

(See section 4.)

AREAS SERVED BY THE VARIOUS SHARE REGISTERS.

I. The WESTERN AREA, served by the BOMBAY Register, shall consist of—

the Bombay Presidency including Sind, the Central Provinces, Berar, Hyderabad, Baroda, Khairpur, the Western India States, the Central India States (including Makrai but excluding Rewah and other States of Bundelkhand and Baghelkhand), the Gujerat States, Kolhapur and the Deccan States.

II. The EASTERN AREA, served by the CALCUTTA Register, shall consist of—

the Bengal Presidency, Bihar and Orissa, Assam, Sikkim, Manipur, Cooch-Behar, Tripura, the Eastern States, Rewah and other States of Bundelkhand and Baghelkhand, and the Khasi States.

III. The NORTHERN AREA, served by the DELHI Register, shall consist of—

the United Provinces, Delhi, the Punjab, the North-West Frontier Province, Ajmer-Merwara, Baluchistan, Kashmir, the Punjab States, excluding Khairpur, the Simla Hill States, Dujana, Pataudi, Kalsia, Rampur, Tehri-Garhwal, Benares, the Rajputana States including Palanpur and Danta, Gwalior, Khandana, Kalat, Las Bela, Hunza, Nagir, Amb, Chitral, Dir, Phulera and Swat.

IV. The SOUTHERN AREA, served by the MADRAS Register, shall consist of—

the Madras Presidency, Coorg, Mysore and the Madras States.

V. The BURMA AREA, served by the RANGOON Register, shall consist of—

Burma, the Andaman and Nicobar Islands, Bawlake, Kantarawadi and Kyebogyi.

THE SECOND SCHEDULE.

[See section 42 and section 2 (e).]

SCHEDULED BANKS.

Ajodhia Bank, Fyzabad.

Allahabad Bank.

American Express Company Incorporated.

Banco

of 1984.]

Reserve Bank of India.

Banco Nacional Ultramarino.
Bangalore Bank.
Bank of Baroda.
Bank of Behar.
Bank of Chettinad, Madras.
Bank of Hindustan, Madras.
Bank of India, Bombay.
Bank of Mysore.
Bank of Taiwan.
Bank of Upper Burma.
Benares Bank.
Bengal Central Bank.
Bhagwan Das & Co., Dehra Dun.
Canara Bank.
✓ Central Bank of India.
Chartered Bank of India, Australia and China.
Comptoir National d'Escompte de Paris.
Eastern Bank.
Grindlay and Company.
Hongkong and Shanghai Banking Corporation.
Imperial Bank of India.
Imperial Bank of Persia.
Indian Bank, Madras.
Industrial Bank of Western India, Ahmedabad.
Jalpaiguri Banking and Trading Corporation.
Karnani Industrial Bank.
Lloyds Bank.
Mercantile Bank of India.
Mitsui Bank, Bombay.
Muffassil Bank, Gorakhpur.
National Bank of India.
National City Bank of New York.
Nederlandsche Indische Handels-bank.
Nederlandsche Handel-Maatschappij.
Nedungadi Bank, Calicut.
Oudh Commercial Bank.
Peoples' Bank of Northern India.
P. and O. Banking Corporation.
Punjab and Sind Bank, Amritsar.
Punjab Co-operative Bank, Amritsar.
Punjab National Bank, Lahore.
Simla Banking and Industrial Company.
Thomas Cook & Sons.
Travancore National Bank, Tiruvalla.
Union Bank of India, Bombay.
U. Rai Gyaw Thoo and Co., Akyab.
Yokohama Specie Bank.

THE THIRD SCHEDULE

THE THIRD SCHEDULE

(See section 45.)

PROVISIONS TO BE CONTAINED IN THE AGREEMENT BETWEEN THE RESERVE BANK OF INDIA AND THE IMPERIAL BANK OF INDIA.

1. The Imperial Bank of India shall be the sole agent of the Reserve Bank of India at all places in British India where there is a branch of the Imperial Bank of India which was in existence at the commencement of the Reserve Bank of India Act, 1934, and there is no branch of the Banking Department of the Reserve Bank of India.

2. In consideration of the performance at the places referred to in clause 1 by the Imperial Bank of India on behalf of the Reserve Bank of India of the functions which the Imperial Bank of India was performing on behalf of the Governor General in Council before the coming into force of the Reserve Bank of India Act, 1934, the Reserve Bank of India shall pay to the Imperial Bank of India as remuneration a sum which shall be for the first ten years during which this agreement is in force a commission calculated at one-sixteenth of one per cent. on the first 250 crores and one thirty-second of one per cent. on the remainder of the total of the receipts and disbursements dealt with annually on account of Government by the Imperial Bank of India on behalf of the Reserve Bank of India. At the close of the said ten years the remuneration to be paid by the Reserve Bank of India to the Imperial Bank of India for the performance of these functions shall be revised and the remuneration for the ensuing five years shall be determined on the basis of the actual cost to the Imperial Bank of India, as ascertained by expert accounting investigation, of performing the said functions. The remuneration so determined shall thereafter be subject to revision in like manner at the end of each period of five years so long as this agreement remains in force. If any dispute arises between the Reserve Bank of India and the Imperial Bank of India as to the amount of the said remuneration the matter shall be referred for final decision to the Governor General in Council who may require from the Imperial Bank such information and may order such accounting investigation as he thinks fit.

3. In consideration of the maintenance by the Imperial Bank of India of branches not less in number than those existing at the commencement of the Reserve Bank of India Act, 1934, the Reserve Bank of India shall, until the expiry of fifteen years from the coming into force of this agreement, make to the Imperial Bank of India the following payments, namely:—

- (a) during the first five years of this agreement—nine lakhs of rupees per annum;
- (b) during the next five years of the agreement—six lakhs of rupees per annum; and
- (c) during the next five years of the agreement—four lakhs of rupees per annum.

4. The Imperial Bank of India shall not without the approval of the Reserve Bank of India open any branch in substitution for a branch existing at the time this agreement comes into force.

THE FOURTH SCHEDULE.

of 1934.]

Reserve Bank of India.

THE FOURTH SCHEDULE.

(See section 47.)

SCALE OF ADDITIONAL DIVIDEND PAYABLE TO SHAREHOLDERS.

A. If the maximum rate of dividend fixed under section 47 is five per centum and so long as the share capital of the Bank is five crores of rupees—

- (1) if the surplus does not exceed four crores of rupees—Nil.
- (2) if the surplus exceeds four crores of rupees—
(a) out of such excess up to the first one and a half crores of rupees—a fraction equal to one-sixtieth;
(b) out of each successive additional excess up to one and a half crores of rupees—one-half of the fraction payable out of the next previous one and a half crores of excess.

Provided that the additional dividend shall be a multiple of one-eighth of one per cent. on the share capital, the amount of the surplus allocated thereto being rounded up or down to the nearest one-eighth of one per cent. on the share capital.

B. If the maximum rate of dividend fixed under section 47 is below five per centum, the said fraction of one-sixtieth shall be increased in the ratio of the difference between six and the fixed rate to unity.

C. When the original share capital of the Bank has been increased or reduced, the said fraction of one-sixtieth shall be increased or diminished in proportion to the increase or reduction of the share capital.

THE FIFTH SCHEDULE.

(See section 53.)

RESERVE BANK OF INDIA.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ending on the day of

ISSUE DEPARTMENT.

<i>Liabilities.</i>		<i>Assets.</i>	
	<i>Rs.</i>		<i>Ra.</i>
Bank Notes held in the Banking Department .		A. Gold coin in bullion—	
Bank Notes in circulation		(a) held in India .	
Total Bank Notes issued .		(b) held outside India .	
Government of India Notes in circulation .		Sterling Securities .	
		Total of A .	
		B. Rupee coin .	
		Government of India rupee securities .	
		Internal bills of exchange and other commercial paper .	
Total Liabilities .		Total Assets .	
Ratio of total of A to liabilities		per cent.	
Dated the	day of	19	

BANKING DEPARTMENT.

Reserve Bank of India. [ACT II OF 1934.]

BANKING DEPARTMENT.

<i>Liabilities.</i>		<i>Assets.</i>	
	Rs.		Rs.
Capital paid up . . .		Notes	
Reserve Fund . . .		Rupee coin	
Deposits—		Subsidiary coin	
(a) Government . . .		Bills discounted—	
(b) Banks		(a) Internal	
(c) Others		(b) External	
Bills payable		(c) Government of India	
Other liabilities		Treasury Bills	
		Balances held abroad	
		Loans and advances to the	
		Government	
		Other loans and advances	
		Investments	
		Other assets	

Dated the day of 19 .

ACT No. III OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 6th March, 1934.)

An Act further to amend the Imperial Bank of India Act, 1920, for certain purposes.

WHEREAS by reason of the constitution of the Reserve Bank of India it is expedient further to amend the Imperial Bank of India Act, 1920, in order to modify the control of the Governor General in Council over the management of the Bank, to remove certain restrictions on the transaction of business by the Bank, and to provide for an agreement between the Bank and the Reserve Bank of India; It is hereby enacted as follows:—

1. (1) This Act may be called the Imperial Bank of India (Amendment) Act, 1934.

Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. After clause (i) of section 2 of the Imperial Bank of India Act, 1920 (hereinafter referred to as the said Act), the following clause shall be inserted, namely:—

Amendment of section 2, Act XLVII of 1920.

“(ii) ‘secretary’ and ‘deputy secretary’ mean, respectively, a secretary and treasurer and a deputy secretary and treasurer of the Bank.”

3. Section 9 of the said Act is hereby repealed.

Repeal of section 9, Act XLVII of 1920.

4. (1) In sub-section (1) of section 10 of the said Act,—

Amendment of section 10, Act XLVII of 1920.

(a) for the words “the Secretary of State for India in Council” the words “the Reserve Bank of India” shall be substituted;

(b) in

Price anna 1 or 1½d.

Imperial Bank of India (Amendment.) [ACT III

(b) in clause (i), the words "to act as banker for, and" shall be omitted, and after the word "securities" the words "as agent for the Reserve Bank of India" shall be inserted; and

(c) in clause (ii), for the words "the Government" the words "the Reserve Bank of India" shall be substituted.

(2) Sub-section (2) of the same section shall be omitted.

Amendment of
section 12, Act
XLVII of 1920.

5. In clause (a) of section 12 of the said Act, after the words "at such places" the words "whether in India or elsewhere," shall be inserted.

Amendment of
section 13, Act
XLVII of 1920.

6. In sub-section (1) of section 13 of the said Act, after the words "in India" the words "or elsewhere" shall be inserted, and the Explanation after sub-section (2) shall be omitted.

Amendment of
section 13A,
Act XLVII of
1920.

7. In section 13A of the said Act, the words "as defined in section 13" shall be omitted, and after the words and figures "Co-operative Societies Act, 1912," the words "or any other law for the time being in force in British India relating to co-operative societies" shall be inserted.

Amendment of
section 20, Act
XLVII of 1920.

8. To section 20 of the said Act the following sub-section shall be added, namely:—

"(3) A copy of the principal register of shareholders shall be compiled within 30 days after the date of the first ordinary general meeting in each year and shall be filed forthwith with the officer performing the duty of registration of companies under the Indian Companies Act, 1913."

VII of 1913.

Amendment of
section 23, Act
XLVII of 1920.

9. In section 23 of the said Act, the words "with the previous sanction of the Governor General in Council," and the words "The Bank may also, subject to the provisions of this Act as to the business to be transacted there, establish an office in London," shall be omitted.

Amendment of
section 24, Act
XLVII of 1920.

10. In section 24 of the said Act, for the word "Governors" the word "Directors" shall be substituted.

Amendment of
section 25, Act
XLVII of 1920.

11. In section 25 of the said Act, the words "with the previous sanction of the Governor General in Council," shall be omitted.

12. For

or 1934.] *Imperial Bank of India (Amendment.)*

12. For section 28 of the said Act the following section shall be substituted, namely:—

Substitution of new section for section 28, Act XLVII of 1920.

"28. (1) The Central Board shall consist of the following Directors, namely:—

Constitution of Central Board.

- (i) the presidents and vice-presidents of the Local Boards established by this Act;
- (ii) one person to be elected from amongst themselves by the members of each Local Board established by this Act;
- (iii) a Managing Director who shall be appointed by the Central Board for a period not exceeding five years on such terms as the Central Board may direct, and may be continued in his appointment by the Central Board for such further periods not exceeding five years in each case as the Central Board thinks fit;
- (iv) such number of persons not exceeding two and not being officers of the Government as may be nominated by the Governor General in Council. Such persons shall hold office for one year but may be re-nominated;
- (v) a Deputy Managing Director who shall be appointed by the Central Board;
- (vi) the secretaries of the Local Boards established by this Act; and
- (vii) if any Local Board is hereafter established under this Act, such number of persons to represent it as the Central Board may prescribe.

(2) The Directors specified in clauses (v) and (vi) of subsection (1) shall be at liberty to attend all meetings of the Central Board and to take part in its deliberations, but shall not be entitled to vote on any question arising at any meeting:

Provided that the Deputy Managing Director shall be entitled to vote in the absence of the Managing Director.

(3) The Governor General in Council shall nominate an officer of Government to attend the meetings of the Central Board, and such officer shall be entitled to attend all meetings of the Central Board and to take part in its deliberations but shall not be entitled to vote on any question arising at any meeting."

13. Section 30 of the said Act is hereby repealed.

Repeal of section 30, Act XLVII of 1920.

14. In

Imperial Bank of India (Amendment.) [ACT III

Amendment of
section 31, Act
XLVII of 1920.

14. In section 31 of the said Act,—

(a) in sub-section (1),—

(i) in clause (b), for the word "Governors", wherever it occurs, the word "Directors" shall be substituted, and

(ii) in clause (c), for the words "the half-yearly balance-sheet" the words "the annual and half-yearly balance-sheets" shall be substituted; and

(b) in clauses (b) and (d) of sub-section (2), for the word "Governors" the word "Directors" shall be substituted.

Amendment of
Schedule I, Act
XLVII of 1920.

15. (1) In Part I of Schedule I to the said Act, the following amendments shall be made, namely:—

(a) in sub-clause (i) of clause (a), after the words "Governor General in Council" the word "and" shall be omitted, and after the word "Ceylon" the words "and shares of the Reserve Bank of India" shall be added;

(b) in sub-clause (iii) of the same clause, after the words "a district board" the words "or a municipal board or committee or, with the sanction of the Governor General in Council, debentures or other securities for money issued under the authority of a Prince or Chief of any State in India" shall be inserted;

(c) after sub-clause (iii) of the same clause the following sub-clause shall be inserted, namely:—

"(iiia) subject to such directions as may be issued by the Central Board, debentures of companies with limited liability whether registered in India or elsewhere;"

(d) after sub-clause (iv) of the same clause the following sub-clause shall be inserted, namely:—

"(iva) goods which are hypothecated to the Bank as security for such advances, loans or credits, if so authorised by special directions of the Central Board;"

(e) in sub-clause (vi) of the same clause, the words "and debentures" shall be omitted, and for the words "if so authorised by any general or special directions of the Central Board" the words "subject to such directions as may be issued by the Central Board" shall be substituted;

(f) in

- (f) in clause (b), for the words "assigned to" the words "pledged, hypothecated, assigned or transferred to" shall be substituted, and for the words "or assignment" the words "pledge, hypothecation, assignment or transfer" shall be substituted;
- (g) in clause (c), for the words "six months" the words "nine months in the case of advances or loans relating to the financing of seasonal agricultural operations or six months in other cases" shall be substituted;
- (h) in clause (d), the words beginning with the words "payable in India, or in Ceylon" and ending with the words "may approve in that behalf" shall be omitted;
- (i) in clause (f), the words "made payable in India, or in Ceylon," shall be omitted;
- (j) in clause (j), after the word "claims" the following shall be added, namely:—

"and the acquisition and holding of, and generally the dealing with, any right, title or interest in any property, moveable or immoveable, which may be the Bank's security for any loan or advance or may be connected with any such security";
- (k) to clause (k) the following words shall be added, namely:—

"and the entering into of contracts of indemnity, suretyship or guarantee with specific security or otherwise";
- (l) in clause (l), for the words "the acting as administrator, executor or trustee for the purpose of winding up estates" the words "the administration of estates for any purpose whether as an executor, trustee or otherwise" shall be substituted;
- (m) in sub-clause (iii) of clause (l), the words "at the risk of the principal" shall be omitted;
- (n) in clause (m), the words beginning with the words "for the use of" and ending with the words "personal needs" shall be omitted;

(o) in

(o) in clause (n), the words “, for the purpose of meeting such bills or letters of credit,” shall be omitted, and for the words “six months” the words “nine months in the case of bills relating to the financing of seasonal agricultural operations or six months in other cases” shall be substituted;

(p) in clause (o), the words “in India” shall be omitted;

(q) for clause (p) the following clause shall be substituted, namely:—

“(p) the subsidizing from time to time of the pension funds of the Presidency Banks; and”; and

(r) in clause (q), after the words “kinds of business” the words “, including foreign exchange business,” shall be inserted.

(2) In sub-clause (a) of clause (1) of Part II of the same Schedule, after the words “six months” the words “except as provided in clause (c) and clause (n) of Part I” shall be inserted.

(3) In clause (4) of Part II of the same Schedule, after the words “negotiable security” the following brackets and words shall be inserted, namely:—

“(not being a security in which a trustee may invest trust money under section 20 of the Indian Trusts Act, 1882)”;

II of 1882.

and for the words “six months”, in both places where they occur, the following words shall be substituted, namely:—

“nine months if a bill drawn for the purpose of financing seasonal agricultural operations and six months in other cases”.

Amendment of
regulation 9,
Schedule II,
Act XLVII of
1920.

16. In regulation 9 in Schedule II to the said Act (which Schedule is hereinafter referred to as the said Schedule), for the words “Central Board” the word “Bank” shall be substituted.

Amendment of
regulation 10,
Schedule II,
Act XLVII of
1920.

17. In regulation 10 in the said Schedule, after the words “has a lien” the following shall be inserted, namely:—

“or any transfer of shares to any person who is a minor or has been found by a Court of competent jurisdiction to be of unsound mind or to or in the name of any firm”.

18. For

of 1934.] *Imperial Bank of India (Amendment.)*

18. For regulation 11 in the said Schedule, the following regulation shall be substituted, namely:—

Substitution of
new regulation
for regulation
11, Act XLVII
of 1920.

Deceased
shareholders.

XXXIX of
1925.

"11. The executors or administrators of a deceased sole holder of a share, the holder of a succession certificate issued under Part X of the Indian Succession Act, 1925, in respect of the share, and a person in whose favour a valid instrument of transfer of the share was executed by the deceased holder during his lifetime, shall be the only persons who may be recognised by the Bank as having any title to the share. In the case of a share registered in the names of two or more holders, the survivors or survivor and, on the death of the last survivor, his executors or administrators or any person who is the holder of a succession certificate in respect of such survivor's interests in the share, and a person in whose favour a valid instrument of transfer of the share was executed by such survivor during his lifetime, shall be the only persons who may be recognised by the Bank as having any title to the share."

19. In regulation 12 in the said Schedule,—

Amendment of
regulation 12,
Schedule II,
Act XLVII of
1920.

- (a) after the word "shareholder", where it first occurs, the words "or in consequence of a transfer by a deceased shareholder during his lifetime" shall be inserted;
- (b) after the words "have the right" the words " , subject to the provisions of regulation 10," shall be inserted; and
- (c) the words beginning with "but the Bank shall" and ending with "before the death or insolvency" shall be omitted.

20. In regulation 19 of the said Schedule, the words "and with the previous sanction of the Governor General in Council" shall be omitted, and after the words "increase or" the words " , with the previous sanction of the Governor General in Council," shall be inserted.

Amendment of
regulation 19,
Schedule II,
Act XLVII of
1920.

21. In regulation 23 in the said Schedule, in sub-regulation (1), for the words "statement of the affairs" the words "balance-sheet" shall be substituted, and in sub-regulation (2), for the words "a Managing Governor" the words "the Managing Director or Deputy Managing Director" shall be substituted.

Amendment of
regulation 23,
Schedule II,
Act XLVII of
1920.

22. For

Substitution of
new regulation
for regulation
24, Schedule
II, Act XLVII
of 1920.

22. For regulation 24 in the said Schedule the following regulation shall be substituted, namely:—

Special
meetings,

- “24. (1) The Central Board shall convene a special meeting on the requisition of any three Directors or of not less than one hundred shareholders holding shares whether fully paid up or otherwise of the aggregate amount of not less than five hundred thousand rupees, upon which all calls or other sums due have been paid, if such requisition is signed by the requisitionists and addressed to the Managing Director or Deputy Managing Director and contains a statement of the object of the proposed meeting.
- (2) The requisition may consist of several documents in like form, each signed by one or more of the requisitionists.
- (3) Sixty days' previous notice of any such meeting shall be given by the Central Board under the hand of not less than three Directors, and such notice shall state the purpose for which the meeting is convened and the time and place of such meeting, and shall be advertised in the Gazette of India and in not less than three daily newspapers, of which one shall be a newspaper published in the vernacular:

Provided that not less than three months' previous notice shall be thus given of any special meeting held for the purpose of increasing or reducing the capital of the Bank.

- (4) The place of such meeting shall be the place where the head office of the Bank is situated at the time of the meeting.
- (5) If a Central Board does not proceed within 21 days from the date of deposit of the requisition referred to in sub-sections (1) and (2) to cause a meeting to be called, the requisitionists, or a majority of them in value, may themselves call the meeting, but in either case any meeting so called shall be held within three months from the date of deposit of the requisition.”

Amendment of
regulation 25,
Schedule II,
Act XLVII of
1920.

23. In sub-regulation (2) of regulation 25 in the said Schedule, for the word “Governors” the word “Directors” shall be substituted.

24. In

of 1934.] *Imperial Bank of India (Amendment.)*

24. In sub-regulation (1) of regulation 26 in the said Schedule, for the word "Governor" the word "Director" shall be substituted.

Amendment of regulation 26, Schedule II, Act XLVII of 1920.

25. In regulation 36 in the said Schedule, after the words "power of authority," the following words shall be inserted, namely:—

Amendment of regulation 36, Schedule II, Act XLVII of 1920.

"or, in the case of a power of attorney previously deposited and registered with any local head office, a certificate of the secretary of such local head office as to such deposit and registration,".

26. In regulation 38 in the said Schedule, for the words "Governors, Managing Governors" the words "Directors, the Managing Director or Deputy Managing Director" shall be substituted.

Amendment of regulation 38, Schedule II, Act XLVII of 1920.

27. In the heading to regulation 39 in the said Schedule, for the word "Governors" the word "Directors" shall be substituted, and in that regulation,—

Amendment of regulation 39, Schedule II, Act XLVII of 1920.

(a) in sub-regulation (1), for the word "Governor" the word "Director" shall be substituted, and in the proviso, the words "or appointed" shall be omitted;

(b) in sub-regulation (2), for the word "Governor" the word "Director" shall be substituted, and in the proviso, for the words, brackets and figures "Governor under the provision of clause (iii)" the words, brackets and figures "Director under the provision of clause (iv)" shall be substituted, and for the words "and the office of a Governor" the words "and the office of a Director" shall be substituted; and

(c) in sub-regulation (3), for the words "a Local Board or of the Central Board and a Local Board" the words "of the same Local Board" shall be substituted.

28. In the heading to regulation 40 in the said Schedule, for the word "Governors" the word "Directors" shall be substituted, and in that regulation, for the word "Governor", where it first occurs, the word "Director" shall be substituted, and for the brackets and words "(other than a Governor nominated or appointed by the Governor General in Council)" the brackets and words "(other than a Director nominated by the Governor General in Council)" shall be substituted.

Amendment of regulation 40, Schedule II, Act XLVII of 1920.

29. In

Amendment of
regulation 42,
Schedule II,
Act XLVII of
1920.

29. In regulation 42 in the said Schedule, for the words "a Managing Governor", wherever they occur, the words "the Managing Director or Deputy Managing Director" shall be substituted and for the word "Governors", in both places where it occurs, the word "Directors" shall be substituted; and in sub-regulation (1), for the word "three" the word "four" shall be substituted, and for the words "at every local head office established by this Act" the following shall be substituted, namely:—

"at each of the local head offices established at Calcutta, Bombay and Madras:

Provided that not less than four meetings shall be convened by the Managing Director or Deputy Managing Director in every year."

Amendment of
regulation 44,
Schedule II,
Act XLVII of
1920.

30. (1) For sub-regulation (1) of regulation 44 in the said Schedule the following sub-regulation shall be substituted, namely:—

"(1) At the first meeting of the Local Board which takes place after the first meeting of the Central Board in each year, the Local Board shall elect from among its members a president and a vice-president and the elected Director referred to in clause (ii) of sub-section (1) of section 28. They shall continue in their respective offices until the first meeting of the Local Board after the first meeting of the Central Board in the following year, and, whenever the office of president or vice-president or of such elected Director becomes vacant, the Local Board shall at its next meeting elect a successor who shall hold office for the unexpired portion of the period for which his predecessor was appointed."

(2) In sub-regulation (2) of the same regulation, after the words "Local Board" the words "at all general or special meetings held in the town where the Local Board is established" shall be inserted, and in the proviso, for the word "themselves" the words "the members of the Local Board present" shall be substituted.

Amendment of
regulations 46,
47 and 48,
Schedule II,
Act XLVII of
1920.

31. In regulations 46, 47 and 48 in the said Schedule, for the words "Governors" and "Governor", wherever they occur, the words "Directors" and "Director" shall be substituted, respectively.

82. In

of 1934.] *Imperial Bank of India (Amendment.)*

32. In regulation 49 in the said Schedule,—

Amendment of
regulation 49,
Schedule II,
Act XLVII of
1920.

(a) in sub-regulation (1), for the word "Governors" the word "Directors" shall be substituted, and for the words "a Managing Governor" the words "the Managing Director or Deputy Managing Director" shall be substituted; and

(b) in sub-regulation (5), after the word "secretary" the words "or deputy secretary" shall be inserted.

33. In clause (b) of regulation 50 in the said Schedule, after the word "servants" the following shall be inserted, namely:—

Amendment of
regulation 50,
Schedule II,
Act XLVII of
1920.

"and to grant gratuities or other financial assistance, either temporary or permanent, to widows, children or other dependants of deceased officers or servants".

34. In regulation 51 in the said Schedule, for the word "Governors" the words "Director and Deputy Managing Director", and for the word "officers" the word "employees" shall be substituted, and after the words "business of the Bank;" the word "and" shall be omitted and to the regulation as so amended the following words shall be added, namely:—

Amendment of
regulation 51,
Schedule II,
Act XLVII of
1920.

"and to execute proxies to vote at meetings on behalf of shareholders from whom the Bank holds general powers of attorney".

35. In regulation 52 of the said Schedule, for the word "Governor" the word "Director" shall be substituted.

Amendment of
regulation 52,
Schedule II,
Act XLVII of
1920.

36. In regulation 54 in the said Schedule, in sub-regulation (2), for the word "Governors" the word "Directors" shall be substituted, and for sub-regulation (3) the following sub-regulation shall be substituted, namely:—

Amendment of
regulation 54,
Schedule II,
Act XLVII of
1920.

"(3) The statement of the balance shall contain the particulars and shall be in the form required by section 132 of the Indian Companies Act, 1913, and the provisions of that section and of section 136 of the same Act, shall apply to the Bank in like manner as they apply to a banking company."

37. In regulation 58 in the said Schedule,—

Amendment of
regulation 58,
Schedule II,
Act XLVII of
1920.

(a) in sub-regulation (1), for the word "Governor" the word "Director" shall be substituted; and

(b) in the proviso to sub-regulation (2), for the words "a special meeting shall be called for the purpose of supplying the same" the words "the vacancy may be filled by the Central Board" shall be substituted.

38. In

Imperial Bank of India (Amendment). [ACT III OF 1934.]

Amendment of regulation 60, Schedule II, Act XLVII of 1920.

38. In sub-regulation (I) of regulation 60 in the said Schedule, for the words "any Governor" the words "any Director" shall be substituted.

Insertion of new regulation 60A in Schedule II, Act XLVII of 1920. Liquidation.

39. After regulation 60 in the said Schedule the following regulation shall be inserted, namely:—

"60A. Notwithstanding anything contained in this Act or in section 271 of the Indian Companies Act, 1913, if the shareholders of the Bank pass a special resolution that the Bank be wound up voluntarily under the provisions of the Indian Companies Act, 1913, the Bank shall be wound up in accordance with the provisions of that Act with regard to the voluntary winding up of a company: VII of 1913.

Provided that, for the purposes of this section, no such special resolution shall be deemed to have been passed unless at least one-third of the shareholders holding at least one-half of the paid-up capital of the Bank for the time being be present in person or by proxy and a majority poll by open voting in favour of the said resolution and such resolution is thereafter confirmed by a majority of the shareholders at a subsequent special meeting held at an interval of not less than two months or more than three months from the date of the meeting at which the resolution was first passed." VII of 1913.

Substitution of new regulation for regulation 62, Schedule II, Act XLVII of 1920.

40. For regulation 62 in the said Schedule the following regulation shall be substituted, namely:—

Absence of registered address.

"62. A shareholder who has no registered address in India and has not supplied to the Bank an address for the giving of notices to him shall not be entitled to any notice, notwithstanding anything contained in this Act."

Temporary saving of existing Central Board.

41. Notwithstanding any amendment made in the said Act by this Act in regard to the manner in which the Central Board shall be constituted, the Central Board existing at the commencement of this Act shall, until it has been re-established in accordance with the said Act as amended by this Act, continue to transact business and shall have all the powers of the Central Board under the said Act as so amended.

ACT No. IV of 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 9th March, 1934.)

An Act further to extend the operation of the Wheat (Import Duty) Act, 1931.

WHEREAS it is expedient further to extend the operation of the Wheat (Import Duty) Act, 1931; It is hereby enacted as follows:—

XV of 1931.

1. This Act may be called the Wheat Import Duty (Extend- short title- ing) Act, 1934.

XV of 1931.

2. In sub-section (3) of section 1 of the Wheat (Import Duty) Act, 1931, for the figures "1934" the figures "1935" shall be substituted. Amendment- of section 1, Act XV of 1931.

Price anna 1 or 1½d.

GIHD—367LD—14-4-34—4,500.

ACT No. V OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 9th March, 1934.)

An Act to amend the Indian Medical Council Act, 1933, for a certain purpose.

XXVII of 1933.

WHEREAS it is expedient to amend the Indian Medical Council Act, 1933, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Medical Council Short title. (Amendment) Act, 1934.

XXVII of 1933.

2. To clause (a) of section 2 of the Indian Medical Council Act, 1933 (hereinafter referred to as the said Act), the following words shall be added, namely:—

Amendment of section 2, Act XXVII of 1933.

“and includes the University of Rangoon”.

3. To clause (b) of sub-section (1) of section 3 of the said Act the following brackets and words shall be added, namely:—

Amendment of section 3, Act XXVII of 1933.

“(or, in the case of the University of Rangoon, the members of the Board of Studies in Medicine)”.

Price anna 1 or 1½d.

GIPD-368LD-14-5-34-5,750.

ACT No. VI OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 9th March, 1934.)

An Act further to amend the Cotton Textile Industry (Protection) Act, 1930.

✓
XVII of 1930. WHEREAS it is expedient to continue for a further period the protection already given to the cotton textile industry in British India, and for that purpose further to extend the operation of the duties imposed by the Cotton Textile Industry (Protection) Act, 1930; It is hereby enacted as follows:—

1. This Act may be called the Cotton Textile Industry Protection (Amendment) Act, 1934. Short title.

XVII of 1930. 2. In sub-section (2) of section 2, and in sub-section (2) of section 3 of the Cotton Textile Industry (Protection) Act, 1930, for the figures and words "31st day of March" the figures and words "30th day of April" shall be substituted. Amendment of sections 2 and 3, Act XVII of 1930.

Price anna 1 or 1½d.

GIPD-369LD-14-4-34-4,500.

ACT No. VII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 9th March, 1934.)

An Act to continue for a further period the provisions made by certain Acts for the purpose of fostering and developing the Steel Industry and the Wire and Wire Nail Industry in British India.

WHEREAS it is expedient to continue for a further period the provisions made by certain Acts for the purpose of fostering and developing the Steel Industry and the Wire and Wire Nail Industry in British India; It is hereby enacted as follows:—

1. This Act may be called the Steel and Wire Industries short title. Protection (Extending) Act, 1934.

2. In sub-section (3) of section 2 and in section 3 of the Steel Industry (Protection) Act, 1927, for the words and figures "31st day of March, 1934," the words and figures "31st day of October, 1934," shall be substituted. Amendment of sections 2 and 3, Act III of 1927.

3. In sub-section (2) of section 2 of the Wire and Wire Nail Industry (Protection) Act, 1932, for the words and figures "31st day of March, 1934," the words and figures "31st day of October, 1934," shall be substituted. Amendment of section 2, Act V of 1932.

4. In Item No. 45 and Item No. 46 of the Schedule to the Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932, for the words and figures "31st day of March, 1934," the words and figures "31st day of October, 1934," shall be substituted. Amendment of Schedule to Act XXV of 1932.

Price anna 1 or 1½d.

GIPD—370LD—14-4-34—4,500.

ACT No. VIII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 13th March, 1934.)

An Act to regulate the use of the words "Khaddar" and "Khadi" when applied as a trade description of woven materials.

WHEREAS it is expedient to regulate the use of the words "Khaddar" and "Khadi" when applied as a trade description of woven materials; It is hereby enacted as follows:—

1. (1) This Act may be called the Khaddar (Name Protection) Act, 1934.

Short title,
extent and
commencement.

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

(3) This section shall come into force at once, and section 2 shall come into force in any province on such date as the Local Government may, by notification in the local official Gazette, appoint in this behalf.

2. The words "Khaddar" and "Khadi", whether in English or in any Indian vernacular language, when applied to any woven material shall be deemed to be a trade description within the meaning of the Indian Merchandise Marks Act, 1889, indicating that such material is cloth woven on hand-looms in India from cotton yarn hand-spun in India.

Words
"Khaddar"
and "Khadi"
to be trade
description.

of 1889,

Price anna 1 or 1½d.

G1PD--375 LD--14-4-34,—4,500,

ACT No. IX OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 29th March, 1934.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to fix rates of income-tax and super-tax, further to amend the Indian Paper Currency Act, 1923, and to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to fix rates of income-tax and super-tax, further to amend the Indian Paper Currency Act, 1923, and to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance Act, 1934.

Short title
and extent.

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

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma or Aden, be construed as if, for the year beginning on the 1st day of April, 1934, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Fixation of
salt duty.

3. (1) In the

Price anna 1 or 1½d.

Amendments
of Schedule II
and Schedule
III to Act
VIII of 1894.

3. (1) In the Second Schedule to the Indian Tariff Act, VIII of 1894, 1894,—

(a) for Item No. 37A the following item shall be substituted, namely:—

"37A	CIGARETTES .	Ad valorem .	25 per cent. and in addition either eight rupees and two annas per thousand or three rupees and four annas per pound, whichever is higher. "
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(b) in Item No. 43BB, for the words "Six annas" in the fourth column the words "Five annas" shall be substituted; and

(c) for Item No. 221 the following item shall be substituted, namely:—

"221	TOBACCO, unmanufactured.	Pound .	Rs. 3-4-0.	..	Rs. 2-12-0 "
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(2) In the Third Schedule to the Indian Tariff Act, 1894, VIII of 1894, for the heading "HIDES AND SKINS" the heading "SKINS" shall be substituted, and in Item No. 3 the words "HIDES and" shall be omitted.

(3) Notwithstanding anything contained in section 4 of the Indian Finance Act, 1931, or in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duties imposed by those sections shall not be levied on any article chargeable with duty under Item No. 37A of the Second Schedule to the Indian Tariff Act, 1894, as amended by this section. VIII of 1894.

(4) Notwithstanding anything contained in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duty imposed by that section shall not be levied on any article chargeable with duty under Item No. 43BB of the Second Schedule to the Indian Tariff Act, 1894, as amended by this section. VIII of 1894.

Inland postage
rates,

4. For the year beginning on the 1st day of April, 1934, the Schedule contained in the First Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act. XI of 1898.

Income-tax
and super-tax,

5. (1) Income-tax for the year beginning on the 1st day of April, 1934, shall be charged at the rates specified in Part I of the Second Schedule, increased in each case, except in the case of total incomes of less than two thousand rupees, by one-fourth of the amount of the rate.

(2) The rates

of 1934.]

Indian Finance.

XI of 1922.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1934, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Second Schedule increased in each case by one-fourth of the amount of the rate.

XI of 1922.

(3) For the purposes of the Second Schedule "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922.

XI of 1922.

(4) For the purpose of assessing and collecting income-tax on total incomes of less than two thousand rupees the Indian Income-tax Act, 1922, shall be deemed to be subject to the adaptations set out in Part III of the Second Schedule.

X of 1923.

6. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1934" the figures "1935" shall be substituted. Amendment of section 19, Act X of 1923.

XVIII of 1930.

7. (1) In sub-section (1) of section 3 of the Silver (Excise Duty) Act, 1930, for the words "six annas" the words "five annas" shall be substituted. Excise duty on silver.

(2) In section 5 of the Indian Finance (Supplementary and Extending) Act, 1931,—

(a) for the words "kerosene or silver" the words "or kerosene" shall be substituted; and

(b) the words, brackets and figures "or under the Silver (Excise Duty) Act, 1930," shall be omitted.

SCHEDULE I.

SCHEDULE I.

Schedule to be inserted in the Indian Post Office Act, 1898.

[See section 4.]

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[See section 7.]

Letters.

For a weight not exceeding half a tola	One anna.
For a weight exceeding half a tola but not exceeding two and a half tolas	One anna and three pies.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas	One anna and three pies.

Postcards.

Single	Nine pies.
Reply	One and a half annas.

Book, Pattern and Sample Packets.

For the first five tolas or fraction thereof	Nine pies.
For every additional five tolas or fraction thereof in excess of five tolas	Six pies.

Registered Newspapers.

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

Parcels.

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

SCHEDULE II.

SCHEDULE II.

[See section 5.]

PART I.

Rates of Income-tax.

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—

	Rate.
(1) When the total income is Rs. 1,000 or upwards, but is less than Rs. 1,500	Two pies in the rupee.
(2) When the total income is Rs. 1,500 or upwards, but is less than Rs. 2,000	Four pies in the rupee.
(3) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000	Six pies in the rupee.
(4) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Nine pies in the rupee.
(5) When the total income is Rs. 10,000 or upwards, but is less than Rs. 15,000	One anna in the rupee.
(6) When the total income is Rs. 15,000 or upwards, but is less than Rs. 20,000	One anna and four pies in the rupee.
(7) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000	One anna and seven pies in the rupee.
(8) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One anna and eleven pies in the rupee.
(9) When the total income is Rs. 40,000 or upwards, but is less than Rs. 1,00,000	Two annas and one pie in the rupee.
(10) When the total income is Rs. 1,00,000 or upwards	Two annas and two pies in the rupee.

B. In the case of every company and registered firm, whatever its total income Two annas and two pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over thirty thousand rupees of total income—

	Rate.
(1) in the case of every company—	
(a) in respect of the first twenty thousand rupees of such excess	Nil.
(b) for every rupee of the remainder of such excess	One anna in the rupee.
(2) (a) in the	5

Rate.

(2) (a) in the case of every Hindu undivided family—	
(i) in respect of the first forty-five thousand rupees of such excess	Nil.
(ii) for every rupee of the next twenty-five thousand and rupees of such excess	One anna and three pies in the rupee.
(b) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company—	
(i) for every rupee of the first twenty thousand rupees of such excess	Nine pies in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess	One anna and three pies in the rupee.
(c) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(i) for every rupee of the next fifty thousand rupees of such excess	One anna and nine pies in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess	Two annas and three pies in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess	Two annas and nine pies in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess	Three annas and three pies in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess	Three annas and nine pies in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess	Four annas and three pies in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess	Four annas and nine pies in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess	Five annas and three pies in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess	Five annas and nine pies in the rupee.
(x) for every rupee of the remainder of such excess.	Six annas and three pies in the rupee.

PART III

OF 1934.]

Indian Finance.

PART III.

Adaptations of the Indian Income-tax Act, 1922, to provide for the summary assessments of income-tax on total incomes of less than Rs. 2,000.

1. The Income-tax Officer may, save where he has served a notice under sub-section (2) of section 22 of the Indian Income-tax Act, 1922, make a summary assessment of the income of an assessee to the best of his judgment, and shall serve on the assessee a notice of demand in a form to be prescribed by the Central Board of Revenue, and such notice shall be deemed to be a notice of demand under section 29 of that Act.

2. Any assessee in respect of whom such summary assessment has been made, may, within thirty days of receipt of the notice of demand, make an application to the Income-tax Officer for the cancellation or revision of the assessment, and the Income-tax Officer shall, after examining any accounts and documents and hearing any evidence which the assessee may produce, and such other evidence as the Income-tax Officer may require, determine, by order in writing, the amount of the tax, if any, payable by the assessee, and such determination shall be final:

Provided that, if any assessee making such application files therewith a return of his income under sub-section (2) of section 22 of the Indian Income-tax Act, 1922, the application shall be deemed to be a return under that sub-section shall be dealt with accordingly.

3. A copy of an order under paragraph 2 shall be served on the assessee to whom it relates and shall be deemed to be a notice of demand under section 29 of the Indian Income-tax Act, 1922.

4. The above procedure shall apply also to the assessment and collection during the financial year 1934-35 of incomes of Rs. 1,000 and upward and less than Rs. 2,000 which have escaped assessment in the financial year 1933-34.

ACT No. X OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 29th March, 1934.)

An Act further to extend the operation of the Salt (Additional Import Duty) Act, 1931.

XIV of 1931.

WHEREAS it is expedient further to extend the operation of the Salt (Additional Import Duty) Act, 1931; It is hereby enacted as follows:—

1. This Act may be called the Salt Additional Import Duty Short title.
(Extending) Act, 1934.

XIV of 1931.

2. In sub-section (3) of section 1 of the Salt (Additional Import Duty) Act, 1931 (hereinafter referred to as the said Act), for the words and figures "the 31st day of March, 1934" the words and figures "the 30th day of April, 1935" shall be substituted. Amendment of section 1, Act XIV of 1931.

3. In sub section (4) of section 5 of the said Act, for the words "fifty-four rupees twelve annas", in both places where the words occur, the words "fifty rupees" shall be substituted. Amendment of section 5, Act XIV of 1931.

Price anna 1 or $\frac{1}{2}$ d.

ACT No. XI OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 20th
April, 1934.)

**An Act to protect the Administrations of States in India which
are under the suzerainty of His Majesty from activities
which tend to subvert, or to excite disaffection towards,
or to obstruct such Administrations.**

WHEREAS it is expedient to protect the Administrations of
States in India which are under the suzerainty of His
Majesty from activities which tend to subvert, or to excite dis-
affection towards, or to obstruct such Administrations; It is
hereby enacted as follows:—

1. (1) This Act may be called the Indian States (Protection)
Act, 1934.

Short title,
extent and
commence-
ment.

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

(3) This section and sections 2 and 3 shall come into force
at once; the remaining sections of this Act shall come into force
in any district or area only when and for such time as the Local
Government, by notification in the local official Gazette, directs.

2. Whoever, within or without British India, conspires to
overawe, by means of criminal force or the show of criminal
force, the Administration of any State in India, shall be punished
with imprisonment which may extend to seven years, to which
fine may be added.

Conspiracy
to overawe
Administra-
tion of a
State in
India.

3. The

1

Price anna 1 or 1½d.

Application
of Act XXIII
of 1931.

3. The Indian Press (Emergency Powers) Act, 1931, as amended by the Criminal Law Amendment Act, 1932, shall be interpreted—

XXIII of
1931.
XXIII of
1932.

(a) as if in sub-section (I) of section 4 of the Act, after clause (i) the following word and clause were inserted, namely:—

“or

(j) to bring into hatred or contempt or to excite disaffection towards the Administration established in any State in India”;

(b) as if in Explanation 2 and Explanation 3 to the said sub-section, after the word “Government” the words “or Administration”, and after the letter and brackets “(d)” the words, letter and brackets “or clause (j)” were inserted; and

(c) as if after Explanation 4 to the said sub-section the following Explanation were inserted, namely:—

“Explanation 5.—Statements of fact made without malicious intention and without attempting to excite hatred, contempt or disaffection shall not be deemed to be of the nature described in clause (j) of this sub-section.”

and any power which might, by reason of such insertions but not otherwise, be exercised by the Local Government under that Act if so altered, may also be exercised by the Governor General in Council; and for the purpose of the exercise by the Governor General in Council of such powers, the Act shall be interpreted as if references to the Local Government were references to the Governor General in Council and as if to sub-section (I) of section 23 the following proviso were added, namely:—

“Provided that an application under this section against an order made by the Governor General in Council under any of the sections therein specified except section 19 shall lie to the High Court for the local area in which any security required under this Act from the printing press or newspaper concerned was deposited or to be deposited.”

Power to
prohibit
assemblies.

4. (1) When a District Magistrate or in a Presidency-town the Chief Presidency Magistrate is of opinion that within his

jurisdiction

XLV of
1880.
V of 189

V of 189

of 1934.]

Indian States (Protection):

jurisdiction attempts are being made to promote assemblies of persons for the purpose of proceeding from British India into the territory of a State in India and that the entry of such persons into the said territory or their presence therein is likely or will tend to cause obstruction to the Administration of the said State or danger to human life or safety or a disturbance of the public tranquillity or a riot or an affray within the said territory, he may, by order in writing stating the material facts of the case, prohibit within the area specified in the order the assembly of five or more persons in furtherance of the said purpose.

(2) When an order under sub-section (1) has been made, and for so long as it remains in force, any assembly of five or more persons held in contravention of the order shall be an unlawful assembly within the meaning of section 141 of the Indian Penal Code, and the provisions of Chapter VIII of the Indian Penal Code and of Chapter IX of the Code of Criminal Procedure, 1898, shall apply accordingly.

(3) An order under sub-section (1) shall be notified by proclamation, published in the specified area in such places and in such manner as the Magistrate may think fit, and a copy of such order shall be forwarded to the Local Government.

(4) No order under sub-section (1) shall remain in force for more than two months from the making thereof, unless the Local Government, by notification in the local official Gazette, otherwise directs.

5. (1) Where, in the opinion of a District Magistrate or in a Presidency-town the Chief Presidency Magistrate, there is sufficient ground for proceeding under this section and immediate prevention or speedy remedy is desirable, such Magistrate may, by written order stating the material facts of the case and served in the manner provided by section 134 of the Code of Criminal Procedure, 1898, direct any person to abstain from a certain act if such Magistrate considers that such direction is likely to prevent or tends to prevent obstruction to the Administration of a State in India or danger to human life or safety or a disturbance of the public tranquillity or a riot or an affray within the said State.

Power to
issue
directions
prohibiting
certain acts.

(2) An order under sub-section (1) may, in cases of emergency or in cases where the circumstances do not admit of the serving in due time of a notice upon the person against whom the order is directed, be passed *ex-parte*.

(3) An order under sub-section (1) may be directed to a particular individual, or to the public generally.

(4) A District

Indian States (Protection). [ACT XI OF 1934.]

(4) A District Magistrate or Presidency Magistrate may, either on his own motion or on the application of any person aggrieved, rescind or alter any order made under sub-section (1) by himself or by his predecessor in office.

(5) Where such an application is received, the Magistrate shall afford to the applicant an early opportunity of appearing before him either in person or by pleader and showing cause against the order; and if the Magistrate rejects the application wholly or in part, he shall record in writing his reasons for so doing.

(6) No order under sub-section (1) shall remain in force for more than two months from the making thereof unless the Local Government, by notification in the local official Gazette, otherwise directs.

Penalty for
disobeying
order under
section 5.

6. (1) Whoever wilfully disobeys or neglects to comply with any direction contained in an order made under sub-section (1) of section 5, or in such order as altered under sub-section (4) of that section, shall be punishable with imprisonment which may extend to six months, or with fine, or with both.

(2) An offence under this section shall be an offence for which a police-officer may arrest without warrant.

Cognizance of
offences
under
section 2 by
Courts.

7. No Court shall take cognizance of any offence punishable under section 2 unless upon complaint made by order of, or under authority from the Governor General in Council or the Local Government.

VIII of 1

VIII of 1

VIII of 1

ACT No. XII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 26th April, 1934.)

An Act further to amend the Indian Tariff Act, 1894, for certain purposes.

VIII of 1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purpose of affording protection to the sericultural industry and to the cotton and silk textile industries in British India and for certain other purposes. It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Textile Protection) Amendment Act, 1934. Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf.

VIII of 1894.

2. The amendments specified in the Schedule to this Act shall be made in the Second Schedule to the Indian Tariff Act, 1894. Amendment of the Second Schedule, Act] VIII of 1894.

VIII of 1894.

3. Notwithstanding anything contained in section 4 of the Indian Finance Act, 1931, or in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duties imposed by those sections shall not be levied or collected on any article chargeable with duty under Item No. 43C, 47, 157A, 157B, 158, 158A, 158B, 158C, 158D, 158E, 158F, 158G, 158H, 158J, 158K, 158L, 158M, 158N or 158O of the Second Schedule to the Indian Tariff Act, 1894, as amended by section 2 of this Act. Bar of operation of the Indian Finance Act, 1931, and the Indian Finance (Supplementary and Extending) Act, 1931.

4. The amendments made by section 2 shall have effect only up to the 31st day of March, 1939. Duration.

THE SCHEDULE. (See section 2.)

Amendments to the Second Schedule to the Indian Tariff Act, 1894.

1. Item No. 24C shall be omitted.

2. In Item No. 43C, for the entry in the fourth column the figures and words "25 per cent. *ad valorem* or 3 annas per pound, whichever is higher" shall be substituted.

5. Items

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Price anna 1 or 1½d.

Indian Tariff (Textile Protection) Amendment. [ADT XII

(The Schedule—contd.)

3. Items Nos. 43D, 44, 45 and 45A shall be omitted.
4. After Item No. 46D the following item shall be inserted, namely :—
 "47 STARCH AND FARINA . . . *Ad valorem* . 15 per cent."
5. In Item No. 78, the words "Silk waste, and raw silk including cocoons," shall be omitted.
6. For Item No. 100 the following item shall be substituted, namely :—
 "100 YARNS AND TEXTILE FABRICS, that is to say :—
 Cotton thread other than sewing or darning thread.
 Flax, twist and yarn.
 Hemp manufactures.
 Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth.
 Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.
 Fabrics not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton."
7. Item No. 133 with the heading thereof shall be omitted.
8. After Item No. 157 the following heading and items shall be inserted, namely :—

"TEXTILE MATERIALS.

157 A	SILK, RAW (excluding silk waste and noils), and silk cocoons.	<i>Ad valorem</i> .	25 per cent, plus 14 annas per pound.
157 B	SILK WASTE AND NOILS	<i>Ad valorem</i> .	25 per cent."
9. For Item No. 158 the following items shall be substituted, namely :—			
"158	COTTON TWIST AND YARN, and cotton sewing or darning thread—		
	(i) of counts above 50's—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	5 per cent.
	(b) not of British manufacture . .	<i>Ad valorem</i> .	6½ per cent.
	(ii) of counts 50's and below—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	5 per cent. or 1½ annas per pound, whichever is higher.
	(b) not of British manufacture . .	<i>Ad valorem</i> .	6½ per cent. or 1½ annas per pound, whichever is higher.
158 A	SILK YARN including thrown silk warps but excluding sewing thread and yarn spun from silk waste or noils.	<i>Ad valorem</i> .	25 per cent. plus 14 annas per pound.
158 B	SILK YARN spun from waste or noils and silk sewing thread.	<i>Ad valorem</i> .	25 per cent.
158 C	COTTON FABRICS not otherwise specified, containing more than 90 per cent. of cotton—		
	(i) Grey piece-goods (excluding bordered grey chadars, dhuties, saris and scarves)—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	25 per cent. or 4½ annas per pound, whichever is higher.
	(b) not of British manufacture . .	<i>Ad valorem</i> .	50 per cent. or 5½ annas per pound, whichever is higher.
	(ii) Cotton piece-goods and fabrics not otherwise specified—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	25 per cent.
	(b) not of British manufacture . .	<i>Ad valorem</i> .	50 per cent.

158D Fabrics

of 1984.] *Indian Tariff (Textile Protection) Amendment.*

(The Schedule—contd.)

158 D	Fabrics not otherwise specified containing more than 90 per cent. of artificial silk—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	30 per cent. or 2½ annas per square yard, whichever is higher.
	(b) not of British manufacture . .	<i>Ad valorem</i> .	50 per cent. or 4 annas per square yard, whichever is higher.
158 E	Fabrics not otherwise specified containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—		
	(i) Pongee	<i>Ad valorem</i> .	50 per cent. plus one rupee per pound.
	(ii) Fijl, Boseki and corded (excluding white cord).	<i>Ad valorem</i> .	50 per cent. plus one rupee and eight annas per pound.
	(iii) Other sorts	<i>Ad valorem</i> .	50 per cent. plus two rupees per pound.
158 F	Fabrics not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk—		
	(i) containing more than 50 per cent. of silk or artificial silk or of both.	<i>Ad valorem</i> .	50 per cent. plus two rupees per pound.
	(ii) containing not more than 50 per cent. of silk or artificial silk or of both—		
	(a) containing more than 10 per cent. artificial silk.	<i>Ad valorem</i> .	50 per cent. or 24 annas per pound, whichever is higher.
	(b) containing no artificial silk or not more than 10 per cent. artificial silk.	<i>Ad valorem</i> .	50 per cent.
158 G	Fabrics not otherwise specified, containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk—		
	(i) containing 50 per cent. or more cotton—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	30 per cent. or 2 annas per square yard, whichever is higher.
	(b) not of British manufacture . .	<i>Ad valorem</i> .	50 per cent. or 3½ annas per square yard, whichever is higher.
	(ii) containing no cotton or containing less than 50 per cent. cotton—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	30 per cent. or 2½ annas per square yard, whichever is higher.
	(b) not of British manufacture. .	<i>Ad valorem</i> .	50 per cent. or 4 annas per square yard, whichever is higher.
158 H	Fabrics not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton—		
	(a) of British manufacture . . .	<i>Ad valorem</i> .	25 per cent.
	(b) not of British manufacture . .	<i>Ad valorem</i> .	50 per cent.

Indian Tariff (Textile Protection) Amendment, [ACT XII OF 1934.]

(The Schedule—concl'd.)

158 J	The following cotton fabrics, namely : Sateens, including Italians of Sateen weave, velvets and velve- teens and embroidered all-overs— (a) of British manufacture . (b) not of British manufacture .	<i>Ad valorem</i> . <i>Ad valorem</i> .	25 per cent. 35 per cent.
158 K	Fabrics containing gold or silver thread.	<i>Ad valorem</i> .	50 per cent.
158 L	TEXTILE MANUFACTURES, the follow- ing articles when made wholly or mainly of any of the fabrics speci- fied in items 158 G to 158 K :— Bed sheets. Bed spreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella Coverings.	<i>Ad valorem</i> .	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.
158 M	COTTON KNITTED FABRIC .	<i>Ad valorem</i> .	50 per cent. or 12 annas per pound, whichever is higher.
158 N	COTTON BRAIDS OR CORDS, the follow- ing, namely :— Ghoonsis and Muktakesis .	Pound .	6½ annas.
158 O	COTTON HOSIERY, the following, namely :— cotton undervests, knitted or woven, and cotton socks or stockings.	<i>Ad valorem</i> .	25 per cent. or 12 annas per pound, whichever is higher."

10. Item No. 180 with the heading thereof and Item No. 198 shall be omitted.

11. After Item No. 238C the following items shall be inserted, namely :—

"238 D	RIBBONS	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
238 E	SOCKS AND STOCKINGS made wholly or main- ly from silk or artificial silk.	<i>Ad valorem</i>	50 per cent.	40 per cent.	..
238 F	FENTS, not exceeding 4 yards in length, being <i>bona fide</i> remnants of piece-goods or other fabrics.	<i>Ad valorem</i>	35 per cent.	25 per cent.	..
238 G	APPAREL, hosiery, haber- dashery, millinery, drapery, hats, caps, bonnets and hatters' ware, not otherwise specified.	<i>Ad valorem</i>	35 per cent.	25 per cent.	25 per cent.
238 H	TEXTILE MANUFACTURES, not otherwise speci- fied.	<i>Ad valorem</i>	35 per cent.	25 per cent.	..

ACT No. XIII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th April, 1934.)

An Act to extend the operation of the Trade Disputes Act, 1929.

VII of 1929.

WHEREAS it is expedient to extend the operation of the Trade Disputes Act, 1929; It is hereby enacted as follows:—

1. This Act may be called the Trade Disputes (Extending) Short title. Act, 1934.

VII of 1929.

2. Sub-section (4) of section 1 of the Trade Disputes Act, 1929, shall be omitted.

Amendment
of section 1,
Act VII of
1929.

Price anna 1 or 1½d.

GIPD—L86 LD—18-6-34—5,000.

ACT No. XIV OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 1st May, 1934.)

An Act to provide for the imposition and collection of an excise duty on sugar.

WHEREAS it is expedient to impose an excise duty on sugar produced in factories and to provide for the collection thereof; It is hereby enacted as follows:—

1. (1) This Act may be called the Sugar (Excise Duty) Act, 1934. Short title and extent.

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

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

(a) "factory" means any premises wherein, or within the precincts of which, twenty or more workers are working or were working on any day of the preceding twelve months, and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power;

(b) "owner" includes any person expressly or impliedly authorized by the owner of a factory to be his agent in respect of such factory;

(c) "sugar" means any form of sugar containing more than ninety per cent. of sucrose;

(d) "khandsari sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed; and

(e) "palmyra sugar" means sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

3. (1) A

1

Price anna 1 or 1½d.

Sugar (Excise Duty).

[ACT XIV

Imposition of
duty on sugar.

3. (1) A duty of excise shall be levied on all sugar produced in any factory in British India and either issued out of such factory on or after the 1st day of April, 1934, or used within such factory on or after the said date in the manufacture of any commodity other than sugar, and shall be payable by the owner of the factory.

(2) The duty payable under sub-section (1) shall be at the following rates, namely:—

(i) on *khandsari* sugar at the rate of ten annas per cwt.;

(ii) on all other sugar except *palmyra* sugar at the rate of one rupee and five annas per cwt.;

(iii) on *palmyra* sugar at such rate, if any, as may be fixed in this behalf by the Governor General in Council after such enquiry as he may think fit.

Recovery of
duty with
penalty.

4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue of sugar
from factory.

5. No person shall issue any sugar out of a factory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Local Government.

Power of
Governor
General in
Council to
impose
customs duty
on sugar.

6. (1) The Governor General in Council may, by notification in the Gazette of India, impose on sugar brought into British India from the territory of any State in India, not being territory which has been declared under section 5 of the Indian Tariff Act, 1894, to be foreign territory for the purposes of that section, a duty of customs equivalent to the excise duty imposed by this Act on sugar produced in British India.

VIII of 1894.

(2) The Governor General in Council may, by notification in the Gazette of India, declare that the provisions of the Land Customs Act, 1924, shall apply to the levy of the duty of customs imposed under this section, and on such declaration that Act shall apply as if the expression "foreign territory" in that Act included territory forming part of a State in India.

XIX of 1924.

7. Whoever

of 1934.]

Sugar (Excise Duty).

7. Whoever contravenes the provisions of section 5 shall be punishable with fine which may extend to two thousand rupees.

Penalty for issue of sugar from factory in contravention of section 5.

8. Whoever evades or attempts to evade the payment of any duty payable by him under this Act, or fails to supply any information which he is required by any rule made under this Act to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

9. Any Court trying an offence under this Act may order that any sugar, together with the packages or coverings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to His Majesty.

Power of Courts to order forfeiture of sugar.

III of 1878.

10. The Governor General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on sugar imposed by section 3.

Application of the provisions of Act VIII of 1878 to the duty on sugar.

11. (1) The Governor General in Council may, by notification in the Gazette of India, make rules to carry into effect the purposes and objects of this Act.

Power of the Governor General in Council to make rules.

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

- (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;
- (b) regulate the issue of sugar out of or the use of sugar in the manufacture of commodities within any factory and provide for the appointment of officers of Government to supervise within any factory such issue or use;
- (c) impose on the owners of factories, and on persons engaged in the sale of sugar, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the

Sugar (Excise Duty). [ACT XIV OF 1934.]

the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

- (d) provide for the detention of sugar for the purpose of exacting the duty, the confiscation otherwise than under section 9 of sugar in respect of which breaches of the Act or rules have been committed, and the disposal of sugar so detained or confiscated;
- (e) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar; and
- (f) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules.

(3) In making any rule under this section the Governor General in Council may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with fine not exceeding two thousand rupees.

(4) The Governor General in Council may delegate all or any of his powers under this section to a Local Government.

ACT No. XV OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 1st May, 1934.)

An Act to regulate the price of sugar-cane intended for use in sugar factories.

WHEREAS it is expedient, for the purpose of assuring to sugar-cane growers a fair price for their produce, to regulate the price at which sugar-cane intended to be used in the manufacture of sugar may be purchased by or for factories; It is hereby enacted as follows:—

1. (1) This Act may be called the Sugar-cane Act, 1934.

Short title,
extent and
commence-
ment.

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

(3) This section shall come into force at once; the remaining sections of this Act shall come into force in any province on such date as the Local Government may, by notification in the local official Gazette, appoint in that behalf.

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

Definitions.

(1) "controlled area" means any area specified in a notification issued under sub-section (1) of section 3;

(2) "factory" means any premises (including the precincts thereof) wherein twenty or more workers are working or were working on any day of the preceding twelve months and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power; and

(3) "sugar" means any form of sugar containing more than ninety per cent. of sucrose.

3. (1) The

Price anna 1 or 1½d.

Declaration
of controlled
areas, and
fixing of
prices.

3. (1) The Local Government may, by notification in the local official Gazette, declare any area specified in the notification to be a controlled area for the purposes of this Act.

(2) Subject to the control of the Governor General in Council the Local Government may, by notification in the local official Gazette, fix a minimum price or minimum prices for the purchase in any controlled area of sugar-cane intended for use in any factory.

(3) The Local Government may, by notification in the local official Gazette, prohibit in any controlled area the purchase of sugar-cane intended for use in any factory otherwise than from the grower of the sugar-cane or from a person licensed by the Local Government to act as a purchasing agent.

Previous
publication of
notifications
under
section 3.

4. Not less than thirty days before the issue of any notification under sub-section (1) or sub-section (2) of section 3, the Local Government shall publish in the local official Gazette and in such other manner (if any) as it thinks fit a draft of the proposed notification specifying a date on or after which the draft will be taken into consideration, and shall consider any objection or suggestion which may be received from any person with respect to the draft before the date so specified.

Penalty for
purchase of
sugar-cane in
contravention
of notification
under
section 3.

5. Whoever in any controlled area purchases any sugar-cane intended for use in a factory at a price less than the minimum price fixed therefor by notification under sub-section (2) of section 3 or in contravention of any prohibition made under sub-section (3) of section 3 shall be punishable with fine which may extend to two thousand rupees.

Sanction for
prosecution
under this Act.

6. No Court shall take cognizance of any offence punishable under section 5 except upon complaint made by order of, or under authority from, the District Magistrate.

Power of Local
Government
to make rules.

7. (1) The Local Government may, by notification in the local official Gazette, make rules for the purpose of carrying into effect the objects of this Act.

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

(a) the carrying out of inquiries preliminary to the exercise of the powers conferred by section 3;

(b) establishing Advisory Committees for any purpose connected with the administration of this Act and defining the powers, functions and procedure of such Committees;

(c) the

of 1934.]

Sugar-cane.

- (c) the issue of licences to purchasing agents, the fees for such licences, and the regulation of the purchase and sale of sugar-cane by and to such agents;
- (d) the organisation of growers of sugar-cane into societies for the sale of sugar-cane to factories;
- (e) the authorities by which any functions under this Act or the rules made thereunder are to be performed; and
- (f) the records, registers and accounts to be maintained for ensuring compliance with the provisions of this Act.

(3) In making any rule under sub-section (1) or under clause (c) or clause (f) of sub-section (2), the Local Government may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with fine not exceeding two thousand rupees.

8. The Governor General in Council after previous publication may, by notification in the Gazette of India, make rules providing for the exemption of factories or any class of factories from the provisions of this Act.

Power of
Governor
General in
Council to
make rules.

ACT No. XVI OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 1st May, 1934.)

An Act to provide for the imposition and collection of an excise duty on matches.

VIII of 1894.

WHEREAS it is expedient to impose an excise duty on matches, to provide for the collection thereof, and to alter the duty of customs leviable on matches under the Indian Tariff Act, 1894; It is hereby enacted as follows:—

1. (1) This Act may be called the Matches (Excise Duty) Act, 1934. Short title and extent.

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

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

- (a) "manufactory" means any premises wherein matches are manufactured;
- (b) "match" includes a firework in the form of a match; and, where a matchstick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;
- (c) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory;
- (d) "splints" means undipped splints such as are ordinarily used for making matches; and
- (e) "veneers" means veneers such as are ordinarily used for making match-boxes.

3. A duty of excise at the rates specified in section 4 shall be levied on all matches manufactured in any manufactory in British India, and issued out of such manufactory on or after the 1st day of April, 1934, and shall be payable by the owner of the manufactory. Imposition of duty on matches.

4. The

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Price anna 1 or 1½d.

Rates of duty.

4. The duty payable under section 3 shall be levied at the following rates, namely :—

- (a) on matches in boxes or booklets containing on an average not more than eighty—
 - (i) if the average number is forty or less, at the rate of one rupee per gross of boxes or booklets,
 - (ii) if the average number is more than forty, but not more than sixty, at the rate of one rupee and eight annas per gross of boxes or booklets, and
 - (iii) if the average number is more than sixty, at the rate of two rupees per gross of boxes or booklets, and
- (b) on all other matches, at such rate as the Governor General in Council may prescribe.

Recovery of duty with penalty.

5. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding four times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue of matches from manufactory.

6. No person shall issue any matches out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Local Government.

Power of Governor General in Council to prohibit import of matches.

7. The Governor General in Council may, by notification in the Gazette of India, prohibit absolutely, or with such exceptions as he thinks fit, the bringing of matches into British India from the territory of any specified Prince or Chief in India.

Power of Governor General in Council to direct use of banderols.

8. (1) The Governor General in Council may, by notification in the Gazette of India, direct that after a date to be specified in the notification no matches manufactured after the date of the issue of the notification shall be issued from a manufactory in British India except in packets, boxes or booklets bearing a banderol or stamp of such nature and affixed in such manner as may be prescribed by rules made under this Act.

(2) The

or 1934.]

Matches (Excise Duty).

(2) The Governor General in Council may, by a like notification, direct that, after a date to be specified in the notification, no matches shall be sold or offered or kept for sale in British India except in packets, boxes or booklets bearing such a banderol or stamp so affixed.

(3) The Governor General in Council may exempt from the operation of any notification made under sub-section (1) matches intended for export from India.

(4) The Governor General in Council may exempt from the operation of any notification made under sub-section (2) matches of a particular kind or packed in a particular manner.

9. From such date as may be fixed by the Governor General in Council by notification in the Gazette of India in this behalf—

Prohibition of manufacture of matches and manufacture and import of splints and veneers.

(a) no person shall manufacture matches or splints or veneers in British India except under and in accordance with a licence to manufacture issued under this Act;

(b) no person shall import splints or veneers into British India except under and in accordance with a licence to import; and

(c) no person shall supply splints or veneers to any person who does not possess a licence to manufacture matches issued under this Act nor otherwise than in such manner as may be prescribed by rules made under this Act.

10. Whoever contravenes the provisions of section 6 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for issue of matches from manufactory in contravention of section 6.

11. (1) Whoever, in contravention of any notification made under section 7, imports, or attempts to import, matches into British India shall be punishable with imprisonment which may extend to six months, or with fine which may extend to four times the amount of the duty which would be payable on the matches if they were liable to duty in British India or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

Penalty for import of matches in contravention of Act.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, be punishable with the punishment provided for the offence.

XLV of 1860.

12. (1) Whoever

Penalty for
issue or sale
of matches
without
banderol.

12. (1) Whoever, in contravention of any direction made under sub-section (1) of section 8, issues any matches from any manufactory, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater, or with both imprisonment and fine.

(2) Whoever, in contravention of any direction made under sub-section (2) of section 8, sells or offers or keeps for sale any matches shall be punishable with fine which may extend to one thousand rupees or to one rupee for every packet, box or booklet of matches in respect of which an offence has been committed, whichever is greater.

Penalty for
manufacture
of matches and
manufacture
and import of
splints and
veneers
without
licence.

13. Whoever in contravention of the provisions of section 9 manufactures matches or splints or veneers or imports splints or veneers into British India or supplies splints or veneers to any person shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for
evasion of
duty or failure
to supply
information.

14. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Power of
Courts to order
forfeiture of
matches,
splints or
veneers.

15. Any Court trying an offence under this Act may order that any matches, splints or veneers, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to His Majesty.

Application
of Act VIII
of 1878 to the
importation
of matches,
splints or
veneers.

16. The law for the time being in force relating to Sea Customs and to goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878, shall apply in respect of matches, splints or veneers, the importation of which is prohibited by or under this Act, and the officers of Customs and the officers empowered under the Sea Customs Act, 1878, to perform the duties imposed by that Act on a Customs-Collector and other officers of Customs shall have the same powers in respect of such matches, splints or veneers as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878:

VIII of 1878.

VIII of 1878.

VIII of 1878.

Provided

or 1934.]

Matches (Excise Duty).

VIII of 1878. Provided that the penalty for the offence specified in section 167, No. 8, of the Sea Customs Act, 1878, shall, where the offence is committed in relation to matches, splints or veneers the importation of which is prohibited by or under this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No. 8, of the Sea Customs Act, 1878, in any case where the person concerned in the offence is sent for trial under section 11 or section 13 of this Act.

VIII of 1878. 17. The Governor General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on matches imposed by section 3.

Application of the provisions of Act VIII of 1878 to the duty on matches.

18. (1) The Governor General in Council may, by notification in the Gazette of India, make rules to carry into effect the purposes and objects of this Act.

Power of Governor General in Council to make rules.

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

- (a) prescribe the rate of duty referred to in clause (b) of section 4;
- (b) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;
- (c) provide for the distinguishing of matches, splints or veneers which have been manufactured under licence, of splints or veneers which have been imported under licence and of matches on which duty has been paid, or which are exempt from duty under this Act;
- (d) regulate the issue of matches out of any manufactory and limit the number of matches which may be contained in a box or booklet;
- (e) impose on the owners of manufactories and on persons engaged in the sale of matches the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns,

the

the particulars to be contained therein, and the manner in which they shall be verified;

- (f) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor;
- (g) regulate the sale of splints and veneers;
- (h) provide for the detention of matches for the purpose of exacting the duty, the confiscation, otherwise than under section 15, of matches, splints and veneers in respect of which breaches of the Act or rules have been committed, and the disposal of matches, splints and veneers so detained or confiscated;
- (i) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of matches, splints or veneers;
- (j) authorize and regulate the composition of offences against, or liabilities incurred under, the Act and rules including composite payments in lieu of duty; and
- (k) prescribe the nature of and the manner of affixing banderols or stamps.

(3) In making any rule under this section the Governor General in Council may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

(4) The Governor General in Council may delegate all or any of his powers under this section to a Local Government.

Power of Governor General in Council to provide for rebate of duty.

19. The Governor General in Council may, by notification in the Gazette of India, make rules to provide for the grant of a rebate of the duty payable under section 3 on matches manufactured in any manufactory whose daily output does not exceed one hundred gross of boxes to the following extent, namely:

- (i) where the average number of matches in a box or booklet is forty or less, a rebate of ten pies per gross of boxes or booklets;
- (ii) where the average number of matches in a box or booklet is more than forty but not more than sixty, a rebate of one anna and three pies per gross of boxes or booklets; and

(iii) where

of 1934.]

Matches (Excise Duty).

- (iii) where the average number of matches in a box or booklet is more than sixty, a rebate of one anna and eight pies per gross of boxes or booklets.

20. (1) In the Second Schedule to the Indian Tariff Act, 1894, for sub-head (a) of Item No. 159 and the entries in the third and fourth columns relating thereto the following sub-head and entries shall be substituted, namely:—

Amendment
of the Second
Schedule, Act
VIII of 1894.

“(a) MATCHES—

(1) In boxes or booklets containing on an average not more than 40 matches.	Per gross of boxes or booklets.	The rate at which excise duty is for the time being leviable on such matches manufactured in British India <i>plus</i> ten annas.
(2) In boxes or booklets containing on an average more than 40 but not more than 60 matches.	Do.	The rate at which excise duty is for the time being leviable on such matches manufactured in British India <i>plus</i> fifteen annas.
(3) In boxes or booklets containing on an average more than 60 but not more than 80 matches.	Do.	The rate at which excise duty is for the time being leviable on such matches manufactured in British India <i>plus</i> one rupee and four annas.
(4) All other matches	For every 48 matches or fraction thereof.	The rate at which excise duty is for the time being leviable on such matches manufactured in British India <i>plus</i> one pie.”

(2) Notwithstanding anything contained in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duty imposed by that section of that Act shall not be levied or collected on any article chargeable with duty under sub-head (a), Item No. 159 of the Second Schedule to the Indian Tariff Act, 1894, as amended by this section.

I of 1894
Act I
1922.

21. The Burma (Excise) Duty on Matches Act, 1932, is hereby repealed with effect from the 31st day of March, 1934, but all the provisions of that Act and of the rules made thereunder shall, notwithstanding such repeal, continue to apply to any matches liable on the 31st day of March, 1934, to duty under section 3 of that Act, and to any proceedings commenced in relation to any such matches.

ACT No. XVII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 10th August, 1934.)

An Act further to amend the Negotiable Instruments Act, 1881, for a certain purpose.

XXVI
1881.

of **W**HEREAS it is expedient further to amend the Negotiable Instruments Act, 1881, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Negotiable Instruments Short title. (Amendment) Act, 1934.

XXVI
1881.

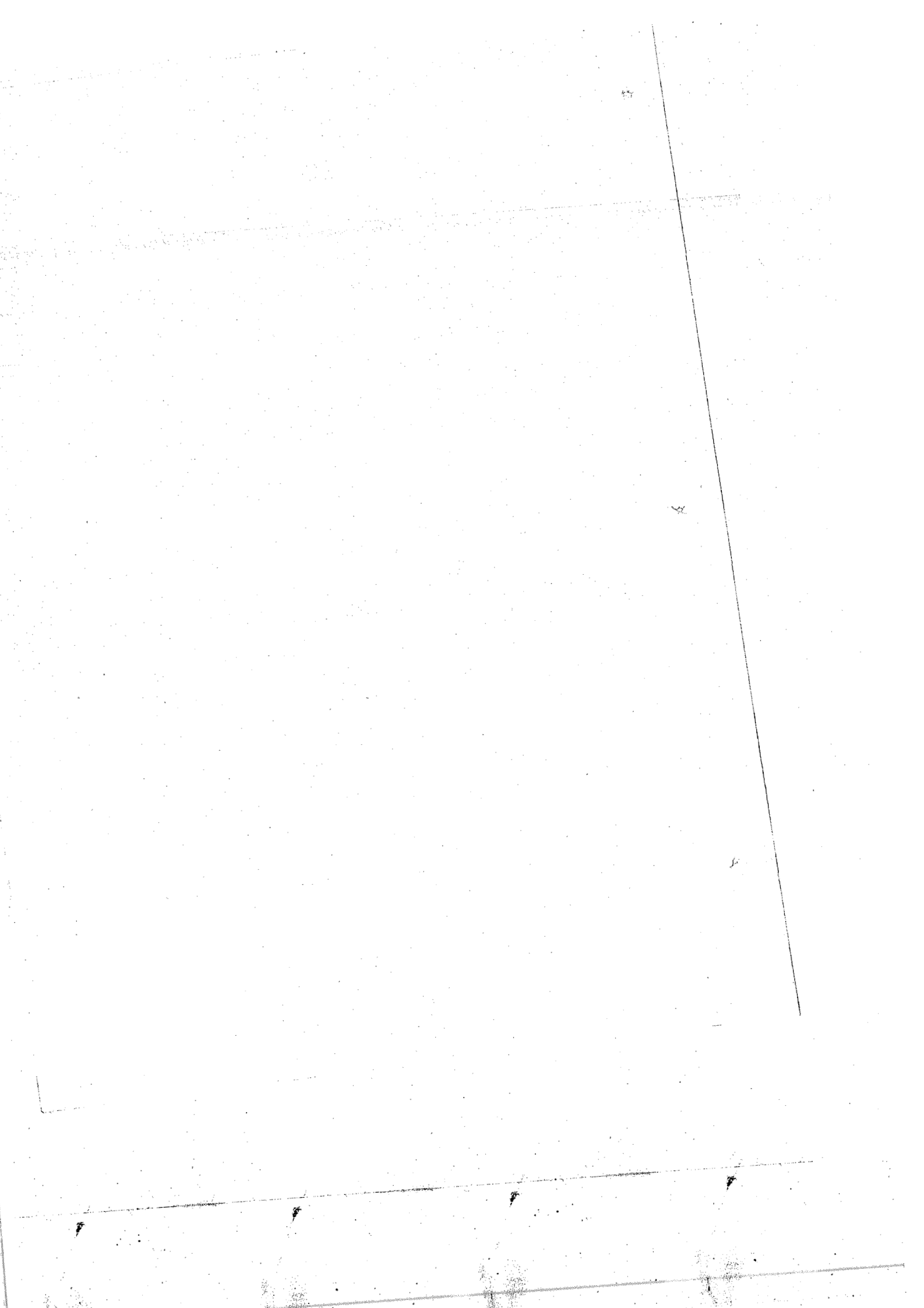
of 2. Section 85 of the Negotiable Instruments Act, 1881, shall be renumbered as sub-section (1) of section 85, and to the said section so renumbered the following sub-section shall be added, namely:—

Amendment of -
section 85, Act
XXVI of 1881.

“(2) Where a cheque is originally expressed to be payable to bearer, the drawee is discharged by payment in due course to the bearer thereof, notwithstanding any endorsement whether in full or in blank appearing thereon, and notwithstanding that any such endorsement purports to restrict or exclude further negotiation.”

Price anna 1 or 1½d.

GIPD—118 LD—30-8-34—5,750.



ACT No. XVIII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 10th August, 1934.)

An Act further to amend the Indian Trusts Act, 1882, for a certain purpose.

II of 1882.

WHEREAS it is expedient further to amend the Indian Trusts Act, 1882, for the purpose hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Trusts (Amendment) Short title. Act, 1934.

II of 1882.

2. To clause (a) of section 20 of the Indian Trusts Act, 1882, the following proviso shall be added, namely:—

Amendment of section 20, Act II of 1882.

“Provided that securities, both the principal whereof and the interest whereon shall have been fully and unconditionally guaranteed by any such Government, shall be deemed, for the purposes of this clause, to be securities of such Government.”

Price anna 1 or 1½d.

GIPD—119LD—30-8-34—5,750.

ACT No. XIX OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th August, 1934.)

An Act to give effect in British India to the Convention concerning the protection against accidents of workers employed in loading and unloading ships.

WHEREAS a Revised Draft Convention concerning the protection against accidents of workers employed in loading or unloading ships was adopted at Geneva on the twenty-seventh day of April, nineteen hundred and thirty-two;

AND WHEREAS it is expedient to give effect in British India to the said Convention;

It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Dock Labourers Act, 1934.

Short title,
extent, com-
mencement and
application.

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

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the Gazette of India, appoint.

(4) It shall not apply to any ship of war of any nationality.

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

Definitions.

(a) "the processes" includes all work which is required for or is incidental to the loading or unloading of cargo or fuel into or from a ship and is done on board the ship or alongside it; and

(b) "worker" means any person employed in the processes.

3. (1) The Local Government may, by notification in the local official Gazette, appoint such persons as it thinks fit to be Inspectors for the purposes of this Act within such local limits as it may assign to them respectively.

Inspectors.

(2) All

1

Price anna 1 or 1½d.

(2) All Principal Officers of the Mercantile Marine Department shall be Inspectors under this Act, *ex officio*, within the limits of their charges.

(3) Every Inspector shall be deemed to be a public servant within the meaning of the Indian Penal Code, and shall be officially subordinate to such authority as the Local Government may direct. XLV of 1860.

Powers of
Inspectors.

4. Subject to any rules made in this behalf under section 6, an Inspector may, within the local limits for which he is appointed,—

- (a) enter, with such assistants (if any) as he thinks fit, any premises or ship where the processes are carried on;
- (b) make such examination of the premises or ship and the machinery and gear, fixed or loose, used for the processes, and of any prescribed registers and notices, and take on the spot or otherwise such evidence of any person as he may deem necessary for carrying out the purposes of this Act; and
- (c) exercise any other powers which may be conferred upon him by the regulations made under section 5.

Power to
Governor
General in
Council to
make regula-
tions.

5. (1) The Governor General in Council may make regulations—

- (a) providing for the safety of working places on shore and of any regular approaches over a dock, wharf, quay or similar premises which workers have to use for going to or from a working place at which the processes are carried on, and for the lighting and fencing of such places and approaches;
- (b) prescribing the nature of the means of access which shall be provided for the use of workers proceeding to or from a ship which is lying alongside a quay, hulk or other vessel;
- (c) prescribing the measures to be taken to ensure the safe transport of workers proceeding to or from a ship by water and the conditions to be complied with by the vessels used for the purpose;
- (d) prescribing the nature of the means of access to be provided for the use of the workers from the deck of a ship to a hold in which the processes are carried on;

(e) prescribing

- (e) prescribing the measures to be taken to protect hatchways accessible to the workers and other openings in a deck which might be dangerous to them;
- (f) providing for the efficient lighting of the means of access to ships on which the processes are carried on and of all places on board at which the workers are employed or to which they may be required to proceed;
- (g) providing for the safety of the workers engaged in removing or replacing hatch coverings and beams used for hatch coverings;
- (h) prescribing the measures to be taken to ensure that no hoisting machine, or gear, whether fixed or loose, used in connection therewith, is employed in the processes on shore or on board ship unless it is in a safe working condition;
- (i) providing for the fencing of machinery, live electric conductors and steam pipes;
- (j) regulating the provision of safety appliances on derricks, cranes and winches;
- (k) prescribing the precautions to be observed in regard to exhaust and live steam;
- (l) requiring the employment of competent and reliable persons to operate lifting or transporting machinery used in the processes, or to give signals to a driver of such machinery, or to attend to cargo falls on winch ends or winch drums, and providing for the employment of a signaller where this is necessary for the safety of the workers;
- (m) prescribing the measures to be taken in order to prevent dangerous methods of working in the stacking, unstacking, stowing and unstowing of cargo, or handling in connection therewith;
- (n) prescribing the precautions to be taken to facilitate the escape of the workers when employed in a hold or between decks in dealing with coal or other bulk cargo;
- (o) prescribing the precautions to be observed in the use of stages and trucks;
- (p) prescribing the precautions to be observed when the workers have to work where dangerous or noxious goods are, or have been, stowed or have to deal with or work in proximity to such goods;
- (q) providing

- (q) providing for the rendering of first-aid to injured workers and removal to the nearest place of treatment;
- (r) prescribing the provision to be made for the rescue of immersed workers from drowning;
- (s) prescribing the abstracts of this Act and of the regulations required by section 8;
- (t) providing for the submission of notices of accidents and dangerous occurrences and prescribing the forms of such notices, the persons and authorities to whom they are to be furnished, the particulars to be contained in them and the time within which they are to be submitted;
- (u) specifying the persons and authorities who shall be responsible for compliance with regulations made under this Act;
- (v) defining the circumstances in which and conditions subject to which exemptions from any of the regulations made under this section may be given, specifying the authorities who may grant such exemptions and regulating their procedure;
- (w) defining the additional powers which Inspectors may exercise under clause (c) of section 4; and
- (x) providing generally for the safety of workers.

(2) Regulations made under this section may make special provision to meet the special requirements of any particular port or ports.

(3) In making a regulation under this section, the Governor General in Council may direct that a breach of it shall be punishable with fine which may extend to five hundred rupees, and when the breach is a continuing breach, with a further fine which may extend to twenty rupees for every day after the first during which the breach continues.

Power to Local Government to make rules.

6. Subject to the control of the Governor General in Council, the Local Government may make rules regulating—

- (a) the inspection of premises or ships where the processes are carried on; and
- (b) the manner in which Inspectors are to exercise the powers conferred on them by this Act.

General provisions relating to regulations and rules.

7. (1) The power to make regulations and rules conferred by sections 5 and 6 is subject to the condition of the regulations and rules being made after previous publication.

(2) Regulations

(2) Regulations and rules shall be published in the Gazette of India and the local official Gazette, respectively.

8. There shall be affixed in some conspicuous place near the main entrance of every dock, wharf, quay or similar premises where the processes are carried on, in English and in the language of the majority of the workers, the abstracts of this Act and of the regulations made thereunder which may be prescribed by the regulations.

Abstracts of Act and regulations to be conspicuously posted.

9. Any person who—

Penalties.

- (a) wilfully obstructs an Inspector in the exercise of any power under section 4, or fails to produce on demand by an Inspector any registers or other documents kept in pursuance of the regulations made under this Act, or any gear, fixed or loose, used for the processes, or conceals or prevents or attempts to prevent any person from appearing before, or being examined by, an Inspector, or
- (b) unless duly authorised, or in case of necessity, removes any fencing, gangway, gear, ladder, life-saving means or appliance, light, mark, stage or other thing required to be provided by or under the regulations made under this Act, or
- (c) having in case of necessity removed any such fencing, gangway, gear, ladder, life-saving means or appliance, light, mark, stage or other thing, omits to restore it at the end of the period for which its removal was necessary,

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

10. (1) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act or the regulations made thereunder.

Provisions relating to jurisdiction.

(2) No prosecution for any offence under this Act or the regulations made thereunder shall be instituted except by or with the previous sanction of an Inspector.

(3) No Court shall take cognizance of any offence under this Act or the regulations made thereunder, unless complaint thereof is made within six months of the date on which the offence is alleged to have been committed.

11. The Governor General in Council may, by notification in the Gazette of India, exempt from all or any of the provisions of this

Power to exempt.

Indian Dock Labourers. [ACT XIX OF 1934.]

of this Act and of the regulations made thereunder, on such conditions, if any, as he thinks fit,—

(a) any port or place, dock, wharf, quay or similar premises at which the processes are only occasionally carried on or the traffic is small and confined to small ships, or

(b) any specified ship or class of ship.

Protection to
persons acting
under this Act.

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

ACT No. XX OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th August, 1934.)

An Act to give effect in British India to a Convention for the unification of certain rules relating to international carriage by air.

WHEREAS a Convention for the unification of certain rules relating to international carriage by air (hereinafter referred to as the Convention) was, on the 12th day of October, 1929, signed at Warsaw;

AND WHEREAS it is expedient that British India should accede to the Convention and should make provision for giving effect to the said Convention in British India;

AND WHEREAS it is also expedient to make provision for applying the rules contained in the Convention (subject to exceptions, adaptations and modifications) to carriage by air in British India which is not international carriage within the meaning of the Convention;

It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Carriage by Air Act, 1934. Short title,
extent and
commencement.
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.
- (3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.
2. (1) The rules contained in the First Schedule, being the provisions of the Convention relating to the rights and liabilities of carriers, passengers, consignors, consignees and other persons, shall, subject to the provisions of this Act, have the force of law in British India in relation to any carriage by air to which these rules apply, irrespective of the nationality of the aircraft performing the carriage. Application
of the
Convention to
British India.

(2) The

(2) The Governor General in Council may, by notification in the Gazette of India, certify who are the High Contracting Parties to the Convention, in respect of what territories they are parties, and to what extent they have availed themselves of the Additional Protocol to the Convention, and any such notification shall be conclusive evidence of the matters certified therein.

(3) Any reference in the First Schedule to the territory of any High Contracting Party to the Convention shall be construed as a reference to all the territories in respect of which he is a party.

(4) Notwithstanding anything contained in the Indian Fatal Accidents Act, 1855, or any other enactment or rule of law in force in any part of British India, the rules contained in the First Schedule shall, in all cases to which those rules apply, determine the liability of a carrier in respect of the death of a passenger, and the rules contained in the Second Schedule shall determine the persons by whom and for whose benefit and the manner in which such liability may be enforced. XIII of 1855.

(5) Any sum in francs mentioned in rule 22 of the First Schedule shall, for the purpose of any action against a carrier, be converted into rupees at the rate of exchange prevailing on the date on which the amount of damages to be paid by the carrier is ascertained by the Court.

Provisions regarding suits against High Contracting Parties who undertake carriage by air.

3. (1) Every High Contracting Party to the Convention who has not availed himself of the provisions of the Additional Protocol thereto shall, for the purposes of any suit brought in a Court in British India in accordance with the provisions of rule 28 of the First Schedule to enforce a claim in respect of carriage undertaken by him, be deemed to have submitted to the jurisdiction of that Court and to be a person for the purposes of the Code of Civil Procedure, 1908.

V of 1908.

(2) The High Court may make rules of procedure providing for all matters which may be expedient to enable such suits to be instituted and carried on.

(3) Nothing in this section shall authorise any Court to attach or sell any property of a High Contracting Party to the Convention.

Application of Act to carriage by air which is not international.

4. The Governor General in Council may, by notification in the Gazette of India, apply the rules contained in the First Schedule and any provision of section 2 to such carriage by air, not being international carriage by air as defined in the First Schedule, as may be specified in the notification, subject however to such exceptions, adaptations and modifications, if any, as may be so specified.

FIRST SCHEDULE.

of 1934.]

Indian Carriage by Air.

FIRST SCHEDULE.

(See section 2.)

RULES.

CHAPTER I.

SCOPE—DEFINITIONS.

1. (1) These rules apply to all international carriage of persons, luggage or goods performed by aircraft for reward. They apply also to such carriage when performed gratuitously by an air transport undertaking.

(2) In these rules "High Contracting Party" means a High Contracting Party to the Convention.

(3) For the purposes of these rules the expression "international carriage" means any carriage in which, according to the contract made by the parties, the place of departure and the place of destination, whether or not there be a break in the carriage or a transshipment, are situated either within the territories of two High Contracting Parties, or within the territory of a single High Contracting Party, if there is an agreed stopping place within a territory subject to the sovereignty, suzerainty, mandate or authority of another Power, even though that Power is not a party to the Convention. A carriage without such an agreed stopping place between territories subject to the sovereignty, suzerainty, mandate or authority of the same High Contracting Party is not deemed to be international for the purposes of these rules.

(4) A carriage to be performed by several successive air carriers is deemed, for the purposes of these rules, to be one undivided carriage, if it has been regarded by the parties as a single operation, whether it has been agreed upon under the form of a single contract or of a series of contracts, and it does not lose its international character merely because one contract or a series of contracts is to be performed entirely within a territory subject to the sovereignty, suzerainty, mandate or authority of the same High Contracting Party.

2. (1) These rules apply to carriage performed by the State or by legally constituted public bodies provided it falls within the conditions laid down in rule 1.

(2) These rules do not apply to carriage performed under the terms of any international postal Convention.

CHAPTER II.

DOCUMENTS OF CARRIAGE.

Part I.—Passenger ticket.

3. (1) For the carriage of passengers the carrier must deliver a passenger ticket which shall contain the following particulars :—

(a) the place and date of issue;

(b) the place of departure, and of destination;

(c) the agreed stopping places, provided that the carrier may reserve the right to alter the stopping places in case of necessity, and that if he exercises that right, the alteration shall not have the effect of depriving the carriage of its international character;

(d) the name and address of the carrier or carriers;

(e) a statement that the carriage is subject to the rules relating to liability contained in this Schedule.

(2) The absence, irregularity or loss of the passenger ticket does not affect the existence or the validity of the contract of carriage, which shall none the less be subject to these rules. Nevertheless, if the carrier accepts a passenger without a passenger ticket having been delivered he shall not be entitled to avail himself of those provisions of this Schedule which exclude or limit his liability.

Part II.

Indian Carriage by Air.

[ACT XX

Part II.—Luggage ticket.

4. (1) For the carriage of luggage, other than small personal objects of which the passenger takes charge himself, the carrier must deliver a luggage ticket.

(2) The luggage ticket shall be made out in duplicate, one part for the passenger and the other part for the carrier.

(3) The luggage ticket shall contain the following particulars:—

- (a) the place and date of issue;
- (b) the place of departure and of destination;
- (c) the name and address of the carrier or carriers;
- (d) the number of the passenger ticket;
- (e) a statement that delivery of the luggage will be made to the bearer of the luggage ticket;
- (f) the number and weight of the packages;
- (g) the amount of the value declared in accordance with rule 22 (2);
- (h) a statement that the carriage is subject to the rules relating to liability contained in this Schedule.

(4) The absence, irregularity or loss of the luggage ticket does not affect the existence or the validity of the contract of carriage, which shall none the less be subject to these rules. Nevertheless, if the carrier accepts luggage without a luggage ticket having been delivered, or if the luggage ticket does not contain the particulars set out at (d), (f) and (h) of sub-rule (3), the carrier shall not be entitled to avail himself of those provisions of this Schedule which exclude or limit his liability.

Part III.—Air consignment note.

5. (1) Every carrier of goods has the right to require the consignor to make out and hand over to him a document called an "air consignment note"; every consignor has the right to require the carrier to accept this document.

(2) The absence, irregularity or loss of this document does not affect the existence or the validity of the contract of carriage which shall, subject to the provisions of rule 9, be none the less governed by these rules.

6. (1) The air consignment note shall be made out by the consignor in three original parts and be handed over with the goods.

(2) The first part shall be marked "for the carrier", and shall be signed by the consignor. The second part shall be marked "for the consignee"; it shall be signed by the consignor and by the carrier and shall accompany the goods. The third part shall be signed by the carrier and handed by him to the consignor after the goods have been accepted.

(3) The carrier shall sign an acceptance of the goods.

(4) The signature of the carrier may be stamped; that of the consignor may be printed or stamped.

(5) If, at the request of the consignor, the carrier makes out the air consignment note, he shall be deemed, subject to proof to the contrary, to have done so on behalf of the consignor.

7. The carrier of goods has the right to require the consignor to make out separate consignment notes when there is more than one package.

8. The air consignment note shall contain the following particulars:—

- (a) the place and date of its execution;
- (b) the place of departure and of destination;
- (c) the agreed stopping places, provided that the carrier may reserve the right to alter the stopping places in case of necessity, and that if he exercises that right the alteration shall not have the effect of depriving the carriage of its international character;
- (d) the

- (d) the name and address of the consignor;
- (e) the name and address of the first carrier;
- (f) the name and address of the consignee, if the case so requires;
- (g) the nature of the goods;
- (h) the number of the packages, the method of packing and the particular marks or numbers upon them;
- (i) the weight, the quantity and the volume or dimensions of the goods;
- (j) the apparent condition of the goods and of the packing;
- (k) the freight, if it has been agreed upon, the date and place of payment, and the person who is to pay it;
- (l) if the goods are sent for payment on delivery, the price of the goods, and, if the case so requires, the amount of the expenses incurred;
- (m) the amount of the value declared in accordance with rule 22 (2);
- (n) the number of parts of the air consignment note;
- (o) the documents handed to the carrier to accompany the air consignment note;
- (p) the time fixed for the completion of the carriage and a brief note of the route to be followed, if these matters have been agreed upon;
- (q) a statement that the carriage is subject to the rules relating to liability contained in this Schedule.

9. If the carrier accepts goods without an air consignment note having been made out, or if the air consignment note does not contain all the particulars set out in rule 8 (a) to (i) inclusive and (q), the carrier shall not be entitled to avail himself of the provisions of this Schedule which exclude or limit his liability.

10. (1) The consignor is responsible for the correctness of the particulars and statements relating to the goods which he inserts in the air consignment note.

(2) The consignor will be liable for all damage suffered by the carrier or any other person by reason of the irregularity, incorrectness or incompleteness of the said particulars and statements.

11. (1) The air consignment note is *prima facie* evidence of the conclusion of the contract, of the receipt of the goods and of the conditions of carriage.

(2) The statements in the air consignment note relating to the weight, dimensions and packing of the goods, as well as those relating to the number of packages, are *prima facie* evidence of the facts stated; those relating to the quantity, volume and condition of the goods do not constitute evidence against the carrier except so far as they both have been, and are stated in the air consignment note to have been, checked by him in the presence of the consignor, or relate to the apparent condition of the goods.

12. (1) Subject to his liability to carry out all his obligations under the contract of carriage, the consignor has the right to dispose of the goods by withdrawing them at the aerodrome of departure or destination, or by stopping them in the course of the journey on any landing, or, by calling for them to be delivered at the place of destination or in the course of the journey to a person other than the consignee named in the air consignment note, or by requiring them to be returned to the aerodrome of departure. He must not exercise this right of disposition in such a way as to prejudice the carrier or other consignors and he must repay any expenses occasioned by the exercise of this right.

(2) If

(2) If it is impossible to carry out the orders of the consignor the carrier must so inform him forthwith.

(3) If the carrier obeys the orders of the consignor for the disposition of the goods without requiring the production of the part of the air consignment note delivered to the latter, he will be liable, without prejudice to his right of recovery from the consignor, for any damage which may be caused thereby to any person who is lawfully in possession of that part of the air consignment note.

(4) The right conferred on the consignor ceases at the moment when that of the consignee begins in accordance with rule 13. Nevertheless, if the consignee declines to accept the consignment note or the goods, or if he cannot be communicated with, the consignor resumes his right of disposition.

13. (1) Except in the circumstances set out in rule 12, the consignee is entitled, on arrival of the goods at the place of destination, to require the carrier to hand over to him the air consignment note and to deliver the goods to him, on payment of the charges due and on complying with the conditions of carriage set out in the air consignment note.

(2) Unless it is otherwise agreed, it is the duty of the carrier to give notice to the consignee as soon as the goods arrive.

(3) If the carrier admits the loss of the goods, or if the goods have not arrived at the expiration of seven days after the date on which they ought to have arrived, the consignee is entitled to put into force against the carrier the rights which flow from the contract of carriage.

14. The consignor and the consignee can respectively enforce all the rights given them by rules 12 and 13, each in his own name, whether he is acting in his own interest or in the interest of another, provided that he carries out the obligations imposed by the contract.

15. (1) Rules 12, 13 and 14 do not affect either the relations of the consignor or the consignee with each other or the mutual relations of third parties whose rights are derived either from the consignor or from the consignee.

(2) The provisions of rules 12, 13 and 14 can only be varied by express provision in the air consignment note.

16. (1) The consignor must furnish such information and attach to the air consignment note such documents as are necessary to meet the formalities of customs, octroi or police before the goods can be delivered to the consignee. The consignor is liable to the carrier for any damage occasioned by the absence, insufficiency or irregularity of any such information or documents, unless the damage is due to the fault of the carrier or his agents.

(2) The carrier is under no obligation to enquire into the correctness or sufficiency of such information or documents.

CHAPTER III.

LIABILITY OF THE CARRIER.

17. The carrier is liable for damage sustained in the event of the death or wounding of a passenger or any other bodily injury suffered by a passenger, if the accident which caused the damage so sustained took place on board the aircraft or in the course of any of the operations of embarking or disembarking.

18. (1) The carrier is liable for damage sustained in the event of the destruction or loss of, or of damage to, any registered luggage or any goods, if the occurrence which caused the damage so sustained took place during the carriage by air.

(2) The carriage by air within the meaning of the preceding paragraph comprises the period during which the luggage or goods are in charge of the carrier, whether in an aerodrome or on board an aircraft, or, in the case of a landing outside an aerodrome, in any place whatsoever.

(3) The

of 1934.]

Indian Carriage by Air.

(3) The period of the carriage by air does not extend to any carriage by land, by sea or by river performed outside an aerodrome. If, however, such a carriage takes place in the performance of a contract for carriage by air, for the purpose of loading, delivery or transshipment, any damage is presumed, subject to proof to the contrary, to have been the result of an event which took place during the carriage by air.

19. The carrier is liable for damage occasioned by delay in the carriage by air of passengers, luggage or goods.

20. (1) The carrier is not liable if he proves that he and his agents have taken all necessary measures to avoid the damage or that it was impossible for him or them to take such measures.

(2) In the carriage of goods and luggage the carrier is not liable if he proves that the damage was occasioned by negligent pilotage or negligence in the handling of the aircraft or in navigation and that, in all other respects, he and his agents have taken all necessary measures to avoid the damage.

21. If the carrier proves that the damage was caused by or contributed to by the negligence of the injured person the Court may exonerate the carrier wholly or partly from his liability.

22. (1) In the carriage of passengers the liability of the carrier for each passenger is limited to the sum of 125,000 francs. Where damages may be awarded in the form of periodical payments, the equivalent capital value of the said payments shall not exceed 125,000 francs. Nevertheless, by special contract the carrier and the passenger may agree to a higher limit of liability.

(2) In the carriage of registered luggage and of goods, the liability of the carrier is limited to a sum of 250 francs per kilogram, unless the consignor has made, at the time when the package was handed over to the carrier, a special declaration of the value at delivery and has paid a supplementary sum if the case so requires. In that case the carrier will be liable to pay a sum not exceeding the declared sum, unless he proves that that sum is greater than the actual value to the consignor at delivery.

(3) As regards objects of which the passenger takes charge himself the liability of the carrier is limited to 5,000 francs per passenger.

(4) The sums mentioned in this rule shall be deemed to refer to the French franc consisting of 65½ milligrams gold of millesimal fineness 900.

23. Any provision tending to relieve the carrier of liability or to fix a lower limit than that which is laid down in these rules shall be null and void, but the nullity of any such provision does not involve the nullity of the whole contract, which shall remain subject to the provisions of this Schedule.

24. (1) In the cases covered by rules 18 and 19 any action for damages, however founded, can only be brought subject to the conditions and limits set out in this Schedule.

(2) In the cases covered by rule 17 the provisions of sub-rule (1) also apply, without prejudice to the questions as to who are the persons who have the right to bring suit and what are their respective rights.

25. (1) The carrier shall not be entitled to avail himself of the provisions of this Schedule which exclude or limit his liability, if the damage is caused by his wilful misconduct or by such default on his part as is in the opinion of the Court equivalent to wilful misconduct.

(2) Similarly the carrier shall not be entitled to avail himself of the said provisions, if the damage is caused as aforesaid by any agent of the carrier acting within the scope of his employment.

26. (1) Receipt by the person entitled to delivery of luggage or goods without complaint is *prima facie* evidence that the same have been delivered in good condition and in accordance with the document of carriage.

(2) In

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Indian Carriage by Air.

[ACT XX

(2) In the case of damage, the person entitled to delivery must complain to the carrier forthwith after the discovery of the damage, and, at the latest, within three days from the date of receipt in the case of luggage and seven days from the date of receipt in the case of goods. In the case of delay the complaint must be made at the latest within fourteen days from the date on which the luggage or goods have been placed at his disposal.

(3) Every complaint must be made in writing upon the document of carriage or by separate notice in writing despatched within the times aforesaid.

(4) Failing complaint within the times aforesaid, no action shall lie against the carrier, save in the case of fraud on his part.

27. In the case of the death of the person liable, an action for damages lies in accordance with these rules against those legally representing his estate.

28. An action for damages must be brought at the option of the plaintiff, either before the Court having jurisdiction where the carrier is ordinarily resident, or has his principal place of business, or has an establishment by which the contract has been made: or before the Court having jurisdiction at the place of destination.

29. The right of damages shall be extinguished if an action is not brought within two years, reckoned from the date of arrival at the destination, or from the date on which the aircraft ought to have arrived, or from the date on which the carriage stopped.

30. (1) In the case of carriage to be performed by various successive carriers and falling within the definition set out in sub-rule (4) of rule 1, each carrier who accepts passengers, luggage or goods is subjected to the rules set out in this Schedule, and is deemed to be one of the contracting parties to the contract of carriage in so far as the contract deals with that part of the carriage which is performed under his supervision.

(2) In the case of carriage of this nature, the passenger or his representative can take action only against the carrier who performed the carriage during which the accident or the delay occurred, save in the case where, by express agreement, the first carrier has assumed liability for the whole journey.

(3) As regards luggage or goods, the passenger or consignor will have a right of action against the first carrier, and the passenger or consignee who is entitled to delivery will have a right of action against the last carrier, and further, each may take action against the carrier who performed the carriage during which the destruction, loss, damage or delay took place. These carriers will be jointly and severally liable to the passenger or to the consignor or consignee.

CHAPTER IV.

PROVISIONS RELATING TO COMBINED CARRIAGE.

31. (1) In the case of combined carriage performed partly by air and partly by any other mode of carriage, the provisions of this Schedule apply only to the carriage by air, provided that the carriage by air falls within the terms of rule 1.

(2) Nothing in this Schedule shall prevent the parties in the case of combined carriage from inserting in the document of air carriage conditions relating to other modes of carriage, provided that the provisions of this Schedule are observed as regards the carriage by air.

CHAPTER V.

CHAPTER V.

GENERAL AND FINAL PROVISIONS.

32. Any clause contained in the contract and all special agreements entered into before the damage occurred by which the parties purport to infringe the rules laid down by this Schedule, whether by deciding the law to be applied, or by altering the rules as to jurisdiction, shall be null and void. Nevertheless for the carriage of goods arbitration clauses are allowed, subject to these rules, if the arbitration is to take place in the territory of one of the High Contracting Parties within one of the jurisdictions referred to in rule 28.

33. Nothing contained in this Schedule shall prevent the carrier either from refusing to enter into any contract of carriage, or from making regulations which do not conflict with the provisions of this Schedule.

34. This Schedule does not apply to international carriage by air performed by way of experimental trial by air navigation undertakings with the view to the establishment of a regular line of air navigation, nor does it apply to carriage performed in extraordinary circumstances outside the normal scope of an air carrier's business.

35. The expression "days" when used in these rules means current days, not working days.

36. When a High Contracting Party has declared at the time of ratification of or of accession to the Convention that the first paragraph of Article 2 of the Convention shall not apply to international carriage by air performed directly by the State, its colonies, protectorates or mandated territories or by any other territory under its sovereignty, suzerainty or authority, these rules shall not apply to international carriage by air so performed.

SECOND SCHEDULE.

(See section 2.)

PROVISIONS AS TO LIABILITY OF CARRIERS IN THE EVENT OF THE DEATH OF A PASSENGER.

1. The liability shall be enforceable for the benefit of such of the members of the passenger's family as sustained damage by reason of his death.

In this rule the expression "member of a family" means wife or husband, parent, step-parent, grandparent, brother, sister, half-brother, half-sister, child, step-child, grandchild :

Provided that, in deducing any such relationship as aforesaid any illegitimate person and any adopted person shall be treated as being, or as having been, the legitimate child of his mother and reputed father or, as the case may be, of his adopters.

2. An action to enforce the liability may be brought by the personal representative of the passenger or by any person for whose benefit the liability is under the last preceding rule enforceable, but only one action shall be brought in British India in respect of the death of any one passenger, and every such action by whomsoever brought shall be for the benefit of all such persons so entitled as aforesaid as either are domiciled in British India, or, not being domiciled there, express a desire to take the benefit of the action.

3. Subject to the provisions of the next succeeding rule the amount recovered in any such action, after deducting any costs not recovered from the defendant, shall be divided between the persons entitled in such proportions as the Court may direct.

4. The

Indian Carriage by Air. [ACT XX OF 1934.]

4. The Court before which any such action is brought may at any stage of the proceedings make any such order as appears to the Court to be just and equitable in view of the provisions of the First Schedule to this Act limiting the liability of a carrier and of any proceedings which have been, or are likely to be, commenced outside British India in respect of the death of the passenger in question.

Short title.

Insertion
new sect
43A in
VIII of 1873
Drawback
goods tal
into
between imp
tation and
exportation.

ACT No. XXI of 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th August, 1934.)

An Act further to amend the Sea Customs Act, 1878, for a certain purpose.

WHEREAS it is expedient further to amend the Sea Customs Act, 1878, for the purpose hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Sea Customs (Amendment) Act, 1934.

Insertion of new section 43A in Act VIII of 1878.

2. After section 43 of the Sea Customs Act, 1878, the following section shall be inserted, namely:—

Drawback on goods taken into use between importation and re-exportation.

“43A. (1) Notwithstanding anything hereinbefore contained, the repayment of duty as drawback in respect of goods which have been taken into use between importation and re-exportation shall be subject to the provisions of the rules made under sub-section (2).

(2) The Governor General in Council may, subject to the condition of previous publication, from time to time, by notification in the Gazette of India, make rules, in respect of goods which have been taken into use between importation and re-exportation,—

- (a) modifying the amount of duty which shall be repaid as drawback on any such goods or class of such goods, or
- (b) prohibiting the repayment of duty as drawback on any such goods or class of such goods, or
- (c) varying the conditions for the grant of drawback on any such goods or class of such goods by restricting the period after importation within which the goods must be re-exported.”

Price anna 1 or 1½d.

ACT No. XXII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th August, 1934.)

An Act to make better provision for the control of the manufacture, possession, use, operation, sale, import and export of aircraft.

WHEREAS it is expedient to make better provision for the control of the manufacture, possession, use, operation, sale, import and export of aircraft; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Aircraft Act, 1934. Short title and extent.
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.
2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

- (1) "aircraft" means any machine which can derive support in the atmosphere from reactions of the air, and includes balloons whether fixed or free, airships, kites, gliders and flying machines;
- (2) "aerodrome" means any definite or limited ground or water area intended to be used, either wholly or in part, for the landing or departure of aircraft, and includes all buildings, sheds, vessels, piers, and other structures thereon or appertaining thereto;
- (3) "import" means bringing into British India; and
- (4) "export" means taking out of British India.

3. The Governor General in Council may, by notification in the Gazette of India, exempt from the provisions of this Act and of the rules made thereunder, or from any of such provisions, any aircraft or class of aircraft and any person or class of persons, or may direct that such provisions shall apply to such aircraft or persons subject to such modifications as may be specified in the notification. Power of Governor General in Council to exempt certain aircraft.

4. The

Price anna 1 or 1½d.

Power of Governor General in Council to make rules to implement the Convention of 1919.

4. The Governor General in Council may, by notification in the Gazette of India, make such rules as appear to him to be necessary for carrying out the Convention relating to the regulation of Aerial Navigation signed at Paris, October 13, 1919, with Additional Protocol, signed at Paris, May 1, 1920, and any amendment which may be made thereto under the provisions of Article 34 thereof.

Power of Governor General in Council to make rules.

5. (1) The Governor General in Council may, by notification in the Gazette of India, make rules regulating the manufacture, possession, use, operation, sale, import or export of any aircraft or class of aircraft.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

- (a) the authorities by which any of the powers conferred by or under this Act are to be exercised;
- (b) the licensing, inspection and regulation of aerodromes, the conditions under which aerodromes may be maintained and the fees which may be charged thereat, and the prohibition or regulation of the use of unlicensed aerodromes;
- (c) the inspection and control of the manufacture, repair and maintenance of aircraft and of places where aircraft are being manufactured, repaired or kept;
- (d) the registration and marking of aircraft;
- (e) the conditions under which aircraft may be flown, or may carry passengers, mails or goods; or may be used for industrial purposes and the certificates, licences or documents to be carried by aircraft;
- (f) the inspection of aircraft for the purpose of enforcing the provisions of this Act and the rules thereunder, and the facilities to be provided for such inspection;
- (g) the licensing of persons employed in the operation, manufacture, repair or maintenance of aircraft;
- (h) the air-routes by which and the conditions under which aircraft may enter or leave British India, or may fly over British India, and the places at which aircraft shall land;
- (i) the prohibition of flight by aircraft over any specified area, either absolutely or at specified times or subject to specified conditions and exceptions;
- (j) the

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- (j) the supply, supervision and control of air-route beacons, aerodrome lights, and lights at or in the neighbourhood of aerodromes or on or in the neighbourhood of air-routes;
 - (k) the signals to be used for purposes of communication by or to aircraft and the apparatus to be employed in signalling;
 - (l) the prohibition and regulation of the carriage in aircraft of any specified article or substance;
 - (m) the measures to be taken and the equipment to be carried for the purpose of ensuring the safety of life;
 - (n) the issue and maintenance of log-books;
 - (o) the manner and conditions of the issue or renewal of any licence or certificate under the Act or the rules, the examinations and tests to be undergone in connection therewith, the form, custody, production, endorsement, cancellation, suspension or surrender of such licence or certificate, or of any log-book;
 - (p) the fees to be charged in connection with any inspection, examination, test, certificate or licence, made, issued or renewed under this Act;
 - (q) the recognition for the purposes of this Act of licences and certificates issued elsewhere than in British India relating to aircraft or to the qualifications of persons employed in the operation, manufacture, repair or maintenance of aircraft; and
 - (r) any matter subsidiary or incidental to the matters referred to in this sub-section.
6. (1) If the Governor General in Council is of opinion that in the interests of the public safety or tranquillity the issue of all or any of the following orders is expedient, he may, by notification in the Gazette of India,—
- (a) cancel or suspend, either absolutely or subject to such conditions as he may think fit to specify in the order, all or any licences or certificates issued under this Act;
 - (b) prohibit, either absolutely or subject to such conditions as he may think fit to specify in the order, or regulate in such manner as may be contained in

Power of Governor General in Council to make orders in emergency.

the

the order, the flight of all or any aircraft or class of aircraft over the whole or any portion of British India ;

- (c) prohibit, either absolutely or conditionally, or regulate the erection, maintenance or use of any aerodrome, aircraft factory, flying-school or club, or place where aircraft are manufactured, repaired or kept, or any class or description thereof; and
- (d) direct that any aircraft or class of aircraft or any aerodrome, aircraft factory, flying-school or club, or place where aircraft are manufactured, repaired or kept, together with any machinery, plant, material or things used for the operation, manufacture, repair or maintenance of aircraft shall be delivered, either forthwith or within a specified time, to such authority and in such manner as he may specify in the order, to be at the disposal of His Majesty for the public service.

(2) Any person who suffers direct injury or loss by reason of any order made under clause (c) or clause (d) of sub-section (1) shall be paid such compensation as may be determined by such authority as the Governor General in Council may appoint in this behalf.

(3) The Governor General in Council may authorise such steps to be taken to secure compliance with any order made under sub-section (1) as appear to him to be necessary.

(4) Whoever knowingly disobeys, or fails to comply with, or does any act in contravention of, an order made under sub-section (1) shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both, and the Court by which he is convicted may direct that the aircraft or thing (if any) in respect of which the offence has been committed, or any part of such thing, shall be forfeited to His Majesty.

Power of Governor General in Council to make rules for investigation of accidents.

7. (1) The Governor General in Council may, by notification in the Gazette of India, make rules providing for the investigation of any accident arising out of or in the course of air navigation in or over British India.

XXI of 1923.

(2) Without prejudice to the generality of the foregoing power, such rules may—

- (a) require notice to be given of any accident in such manner and by such person as may be prescribed;

(b) apply

- (b) apply for the purposes of such investigation, either with or without modification, the provisions of any law for the time being in force relating to the investigation of accidents;
- (c) prohibit pending investigation access to or interference with aircraft to which an accident has occurred, and authorise any person so far as may be necessary for the purposes of an investigation to have access to, examine, remove, take measures for the preservation of, or otherwise deal with any such aircraft; and
- (d) authorise or require the cancellation, suspension, endorsement or surrender of any licence or certificate granted or recognised under this Act when it appears on an investigation that the licence ought to be so dealt with, and provide for the production of any such licence for such purpose.

8. (1) Any authority authorised in this behalf by the Governor General in Council may detain any aircraft, if in the opinion of such authority—

Power to
detain aircraft.

- (a) having regard to the nature of an intended flight, the flight of such aircraft would involve danger to persons in the aircraft or to any other persons or property; or
- (b) such detention is necessary to secure compliance with any of the provisions of this Act or the rules applicable to such aircraft; or such detention is necessary to prevent a contravention of any rule made under clause (h) or clause (i) of sub-section (2) of section 5.

(2) The Governor General in Council may, by notification in the Gazette of India, make rules regulating all matters incidental or subsidiary to the exercise of this power.

XXI of 1923. 9. (1) The provisions of Part VII of the Indian Merchant Shipping Act, 1923, relating to Wreck and Salvage shall apply to aircraft on or over the sea or tidal waters as they apply to ships, and the owner of an aircraft shall be entitled to a reasonable reward for salvage services rendered by the aircraft in like manner as the owner of a ship.

Wreck and
salvage.

(2) The Governor General in Council may, by notification in the Gazette of India, make such modifications of the said provisions in their application to aircraft as appear necessary or expedient.

Penalty for act in contravention of rule made under this Act.

10. In making any rule under section 5, section 7 or section 8 the Governor General in Council may direct that a breach of it shall be punishable with imprisonment for any term not exceeding three months, or with fine of any amount not exceeding one thousand rupees, or with both.

Penalty for flying so as to cause danger.

11. Whoever wilfully flies any aircraft in such a manner as to cause danger to any person or to any property on land or water or in the air shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for abetment of offences and attempted offences.

12. Whoever abets the commission of any offence under this Act or the rules, or attempts to commit such offence, and in such attempt does any act towards the commission of the offence, shall be liable to the punishment provided for the offence.

Power of Court to order forfeiture.

13. Where any person is convicted of an offence punishable under any rule made under clause (i) or clause (l) of subsection (2) of section 5, the Court by which he is convicted may direct that the aircraft or article or substance, as the case may be, in respect of which the offence has been committed, shall be forfeited to His Majesty.

Rules to be made after publication.

14. Any power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication for a period of not less than three months.

Use of patented invention on aircraft not required in British India.

15. The provisions of section 42 of the Indian Patents and Designs Act, 1911, shall apply to the use of an invention on any aircraft not registered in British India in like manner as they apply to the use of an invention in a foreign vessel.

Power to apply customs procedure.

16. The Governor General in Council may, by notification in the Gazette of India, declare that any or all of the provisions of the Sea Customs Act, 1878, shall, with such modifications and adaptations as may be specified in the notification, apply to the import and export of goods by air.

Bar of certain suits.

17. No suit shall be brought in any Civil Court in respect of trespass or in respect of nuisance by reason only of the flight of aircraft over any property at a height above the ground which having regard to wind, weather and all the circumstances of the case is reasonable, or by reason only of the ordinary incidents of such flight.

Saving for acts done in good faith under the Act.

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

19. (1) Nothing

XVII of 1927

XVII of 1911

X of 1914.
XVI of 1914.

II of 1911.

VIII of 1878.

OF 1934.]

Indian Aircraft.

19. (1) Nothing in this Act or in any order or rule made thereunder shall apply to or in respect of any aircraft belonging to or exclusively employed in His Majesty's naval, military or air forces, or to any person in such forces employed in connection with such aircraft. Saving of application of Act.

XVII of 1927. (2) Nothing in this Act or in any order or rule made thereunder shall apply to or in respect of any lighthouse to which the Indian Lighthouse Act, 1927, applies or prejudice or affect any right or power exercisable by any authority under that Act.

XVII of 1911. 20. The Indian Aircraft Act, 1911, the entry relating thereto in the First Schedule to the Repealing and Amending Act, 1914, and the Indian Aircraft (Amendment) Act, 1914, are hereby repealed. Repeals.

X of 1914.
XVI of 1914.

ACT No. XXIII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th August, 1934.)

An Act to provide for the imposition and collection of an excise duty on mechanical lighters.

III of 1934. **W**HEREAS it is expedient to impose an excise duty on mechanical lighters, to provide for the collection thereof, and to alter the duty of customs leviable on mechanical lighters under the Indian Tariff Act, 1894; It is hereby enacted as follows:—

1. (1) This Act may be called the Mechanical Lighters Short title and extent.
(Excise Duty) Act, 1934.

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

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

(a) “manufactory” means any premises wherein mechanical lighters are manufactured;

(b) “mechanical lighter” means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas, and includes a mechanical lighter issued from a manufactory in an incomplete state or requiring for its completion the addition of a flint; and

(c) “owner” includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory.

3. A duty of excise at the rate of one rupee and eight annas Imposition of duty.
per lighter shall be levied on every mechanical lighter manufactured in any manufactory in British India and issued out of such manufactory after the commencement of this Act, and shall be payable by the owner of the manufactory.

4. (1) If

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Price anna 1 or 1½d.

Mechanical Lighters (Excise Duty). [ACT XXIII

Recovery of
duty with
penalty.

4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding three times the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

Issue from
manufactory.

5. No person shall issue any mechanical lighter out of a manufactory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the Local Government.

Power of
Governor
General in
Council to
prohibit
import.

6. The Governor General in Council may, by notification in the Gazette of India, prohibit absolutely, or with such exceptions as he thinks fit, the bringing of mechanical lighters into British India from the territory of any specified Prince or Chief in India.

VIII of 1878.

Prohibition of
manufactory
without
licence.

7. From such date as may be fixed by the Governor General in Council by notification in the Gazette of India in this behalf, no person shall manufacture mechanical lighters in British India except under and in accordance with a licence to manufacture issued under this Act.

VIII of 1878.

Penalty for
issue from
manufactory in
contravention
of section 5.

8. Whoever contravenes the provisions of section 5 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

VIII of 1878.

Penalty for
import in
contravention
of Act.

9. (1) Whoever, in contravention of any notification made under section 6, imports, or attempts to import, mechanical lighters into British India, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to three times the amount of the duty which would be payable on the mechanical lighters if they were liable to duty in British India or to one thousand rupees, whichever is greater, or with both imprisonment and fine.

VIII of 1878.

VIII of 1878.

(2) Whoever abets an offence punishable under sub-section (1) shall, whether such offence is or is not committed in consequence of such abetment, and notwithstanding anything contained in section 116 of the Indian Penal Code, be punishable with the punishment provided for the offence.

VIII of 1878.

10. Whoever

XLV of 1860

10. Whoever, without a licence to manufacture, or in contravention of the terms of such licence, manufactures mechanical lighters, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for manufacture without licence.

11. Whoever evades, or attempts to evade, the payment of any duty payable by him under this Act, or fails to supply any information which he is required under this Act or the rules to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

12. Any Court trying an offence under this Act may order that any mechanical lighters, together with the boxes, packing or wrappings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to His Majesty.

Power of Courts to order forfeiture.

VIII of 1878. 13. The law for the time being in force relating to Sea Customs and to goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878, shall apply in respect of mechanical lighters the importation of which is prohibited by notification made under section 6 of this Act, and the officers of Customs and the officers empowered under the Sea Customs Act, 1878, to perform the duties imposed by that Act on a Customs-Collector and other officers of Customs shall have the same powers in respect of such mechanical lighters as they have for the time being in respect of goods the importation of which is prohibited by section 18 of the Sea Customs Act, 1878.

Application of Act VIII of 1878 to the importation of mechanical lighters.

VIII of 1878. Provided that the penalty for the offence specified in section 167, No. 8, of the Sea Customs Act, 1878, shall, where the offence is committed in relation to mechanical lighters the importation of which is prohibited under section 6 of this Act, be a penalty of confiscation only, and such penalty of confiscation shall not be inflicted under section 167, No. 8, of the Sea Customs Act, 1878, in any case where the person concerned in the offence is sent for trial under section 9 of this Act.

VIII of 1878. 14. The Governor General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation and procedure relating to offences and appeals shall, with such modifications and alterations

Application of the provisions of Act VIII of 1878 to the duty on mechanical lighters.

alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty imposed by section 3.

Power of
Governor
General in
Council to
make rules.

15. (1) The Governor General in Council may, by notification in the Gazette of India, make rules to carry into effect the purposes and objects of this Act.

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

- (a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;
- (b) provide for the distinguishing of mechanical lighters which have been manufactured under licence, or on which duty has been paid, or which are exempt from duty under this Act;
- (c) regulate the issue of mechanical lighters out of any manufactory;
- (d) impose on the owners of manufactories and on persons engaged in the sale of mechanical lighters the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;
- (e) provide for the issuing of licences, the form and the conditions of licences, and the fees to be charged therefor;
- (f) provide for the detention of mechanical lighters for the purpose of exacting the duty, the confiscation, otherwise than under section 12, of articles in respect of which breaches of the Act or rules have been committed, and the disposal of articles so detained or confiscated;
- (g) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of mechanical lighters; and
- (h) authorize and regulate the composition of offences against, or liabilities incurred under, the Act and rules, including composite payments in lieu of duty.

(3) In

VIII of 189

of 1934.] *Mechanical Lighters (Excise Duty).*

(3) In making any rule under this section the Governor General in Council may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with imprisonment for any term not exceeding six months, or with fine not exceeding one thousand rupees, or with both imprisonment and fine.

(4) The Governor General in Council may delegate all or any of his powers under this section to a Local Government.

VIII of 1894. 16. In Item No. 243 of the Second Schedule to the Indian Tariff Act, 1894, to the entry in the second column the following proviso shall be added, namely:—

Amendment of
the Second
Schedule, Act
VIII of 1894.

"Provided that mechanical lighters as defined in the Mechanical Lighters (Excise Duty) Act, 1934, shall be liable in addition to a duty equal to the amount of the excise duty imposed by that Act on mechanical lighters manufactured in British India."

ACT No. XXIV OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 19th August, 1934.)

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

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

AND WHEREAS it is also expedient that the enactments specified in the Second Schedule, which are spent or have otherwise become unnecessary, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed;

It is hereby enacted as follows:—

1. This Act may be called the Repealing and Amending Act, *Short title,* 1934.

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

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

4. The repeal by this Act of any enactment shall not effect 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 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; *Savings.*

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

1

Price anna 1 or 1½d.

THE FIRST SCHEDULE.

AMENDMENTS.

(See section 2.)

Year.	No.	Short title.	Amendments.
1	2	3	4
<i>Acts of the Governor General in Council.</i>			
1886	VI	The Births, Deaths and Marriages Registration Act, 1886.	In section 35A, after sub-section (1) the following sub-section shall be added, namely :— “(2) If more Commissions than one are appointed in exercise of the power conferred by sub-section (1), then references in this Act to the Commissioners shall be construed as references to the members constituting a Commission so appointed.”
1889	II	The Measures of Length Act, 1889.	In section 7, the words and figures “by the Commissioners in Calcutta under section 370 of the Calcutta Municipal Consolidation Act, 1888,” shall be omitted.
1898	V	The Code of Criminal Procedure, 1898.	In item (1a) of Part V of Schedule III, for the figures and letter “29 A” the figures and letter “29 B” shall be substituted.
<i>Acts of the Indian Legislature.</i>			
1922	XI	The Indian Income-tax Act, 1922.	In section 19, for the words “that section” the word and figures “section 18” shall be substituted. In section 58 H, for the word, brackets and figure “sub-section (2)” the word, brackets and figure “sub-section (3)” shall be substituted.
1923	XXI	The Indian Merchant Shipping Act, 1923.	In section 79, for the word “and” the word “or” shall be substituted. In sub-section (3) of section 259, for the word “its” the word “his” shall be substituted.
1924	II	The Cantonments Act, 1924.	In sub-section (1) of section 79, after the word “building”, where it occurs for the second time, the word “tenemen” shall be inserted. In sub-section (1) of section 210, clauses (j)—(r) shall be relettered (i)—(q).

of 1934.] *Repealing and Amending.*

Year.	No.	Short title.	Amendments.
1	2	3	4
<i>Acts of the Indian Legislature—contd.</i>			
1930	I	The Provident Funds (Amendment) Act, 1929.	In section 1, for the figures "1929" the figures "1930" shall be substituted.
1930	II	The Dangerous Drugs Act, 1930.	In Schedule II, in the amendments relating to the Bombay Abkari Act, 1878, the words, brackets and figures "In sub-section (1) of section 32, the proviso shall be omitted" shall be omitted.
1930	XXIV	The Indian Lac Cess Act, 1930.	In clause (a) of sub-section (2) of section 8, after the words "which nominations" the words "or recommendations" shall be inserted.
1932	IX	The Indian Partnership Act, 1932.	In clause (a) of sub-section (4) of section 69, for the word and figures "section 55" the word and figures "section 56" shall be substituted.
1932	XXIII	The Criminal Law Amendment Act, 1932.	In section 13, in sub-sections (6) and (8) of the new section 17E to be inserted in the Indian Criminal Law Amendment Act, 1908, for the word, brackets and figure "sub-section (3)" the word, brackets and figure "sub-section (5)" shall be substituted.

THE SECOND SCHEDULE

Repealing and Amending. [ACT XXIV OF 1934.]

THE SECOND SCHEDULE.

REPEALS.

(See section 3.)

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
<i>Acts of the Governor General in Council.</i>			
1887	XIV	The Indian Marine Act, 1887.	In sub-section (5) of section 53, the words, figure and brackets "except as permitted by the proviso to sub-section (1)".
			In section 55, the proviso.
1902	III	The Indian Steamships (Amending and Validating) Act, 1902.	So much as has not been repealed.
<i>Acts of the Indian Legislature.</i>			
1923	XXI	The Indian Merchant Shipping Act, 1923.	In sub-section (1) of section 213, clause (mm).
1930	VIII	The Repealing and Amending Act, 1930.	Sections 3 and 4 and the Second Schedule.
<i>Regulation.</i>			
1927	I	The Aden Laws (Amendment) Regulation, 1927.	The whole.
<i>Act of the Governor of Bombay in Council.</i>			
1878	V	The Bombay Abkari Act, 1878.	In sub-section (1) of section 43, the proviso.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE FACTORIES ACT, 1934

(XXV OF 1934)

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THE FACTORIES ACT, 1934.

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ACT No. XXV OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 20th August, 1934.)

An Act to consolidate and amend the law regulating labour in factories.

WHEREAS it is expedient to consolidate and amend the law regulating labour in factories; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Factories Act, 1934.
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.
- (3) It shall come into force on the 1st day of January, 1935.
2. In this Act, unless there is anything repugnant in the Definitions, subject or context,—
 - (a) "adolescent" means a person who has completed his fifteenth but has not completed his seventeenth year;
 - (b) "adult" means a person who has completed his seventeenth year;
 - (c) "child" means a person who has not completed his fifteenth year;
 - (d) "day" means a period of twenty-four hours beginning at midnight;
 - (e) "week" means a period of seven days beginning at midnight on Saturday night;
 - (f) "power" means electrical energy, and any other form of energy which is mechanically transmitted and is not generated by human or animal agency;
 - (g) "manufacturing process" means any process—
 - (i) for making, altering, repairing, ornamenting, finishing or packing, or otherwise treating any article or substance with a view to its use, sale, transport, delivery or disposal, or
 - (ii) for pumping oil, water or sewage, or
 - (iii) for generating, transforming or transmitting power;
 - (h) "worker"

Short title,
extent and
commence-
ment.

(h) "worker" means a person employed, whether for wages or not, in any manufacturing process, or in cleaning any part of the machinery or premises used for a manufacturing process, or in any other kind of work whatsoever incidental to or connected with the manufacturing process or connected with the subject of the manufacturing process, but does not include any person solely employed in a clerical capacity in any room or place where no manufacturing process is being carried on;

(j) "factory" means any premises including the precincts thereof whereon twenty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on,

but does not include a mine subject to the operation of the Indian Mines Act, 1923;

IV of 1923.

(k) "machinery" includes all plant whereby power is generated, transformed, transmitted or applied;

(l) "occupier" of a factory means the person who has ultimate control over the affairs of the factory:

Provided that where the affairs of a factory are entrusted to a managing agent, such agent shall be deemed to be the occupier of the factory;

(m) where work of the same kind is carried out by two or more sets of workers working during different periods of the day, each of such sets is called a "relay", and the period or periods for which it works is called a "shift"; and

(n) "prescribed" means prescribed by rules made by the Local Government under this Act.

References to
time of day.

3. References to time of day in this Act are references—

(a) in British India, excluding Burma, to Indian Standard Time, which is five and a half hours ahead of Greenwich Mean Time, and

(b) in Burma, to Burma Standard Time, which is six and a half hours ahead of Greenwich Mean Time:

Provided that for any area in British India in which Indian Standard Time is not ordinarily observed the Local Government may make rules—

- (i) specifying the area,
- (ii) defining the local mean time ordinarily observed therein, and
- (iii) permitting such time to be observed in all or any of the factories situated in the area.

4. (1) For

4. (1) For the purposes of this Act, a factory which is exclusively engaged in one or more of the following manufacturing processes, namely, cotton ginning, cotton or jute pressing, the decortication of ground nuts, the manufacture of coffee, indigo, lac, rubber, sugar (including *gur*) or tea, or any manufacturing process which is incidental to or connected with any of the aforesaid processes, is a seasonal factory:

Seasonal
factories.

Provided that the Local Government may, by notification in the local official Gazette, declare any such factory in which manufacturing processes are ordinarily carried on for more than one hundred and eighty working days in the year, not to be a seasonal factory for the purposes of this Act.

(2) The Local Government may, by notification in the local official Gazette, declare any specified factory in which manufacturing processes are ordinarily carried on for not more than one hundred and eighty working days in the year and cannot be carried on except during particular seasons or at times dependent on the irregular action of natural forces, to be a seasonal factory for the purposes of this Act.

5. (1) Notwithstanding anything contained in clause (j) of section 2, the Local Government may, by notification in the local official Gazette, declare any premises whereon or within the precincts whereof a manufacturing process is carried on, whether with or without the aid of power, and whereon or within the precincts whereof, on any one day of the twelve months preceding the notification, ten or more workers were employed, to be a factory for all or any of the purposes of this Act.

Power to
declare
premises to be
factories.

(2) A notification under sub-section (1) may be made in respect of any specified premises or class of premises.

(3) A notification under sub-section (1) shall cease to have effect in respect of any premises after the lapse of twelve months during which not more than nine workers were employed thereon on any day.

6. The Local Government may, by order in writing, direct that the different departments or branches of a specified factory shall be treated as separate factories for all or any of the purposes of this Act.

Power to
declare
departments to
be separate
factories.

7. Where the Local Government is satisfied that, following upon a change of occupier of a factory or in the manufacturing processes carried on therein, the number of workers for the time being working in the factory is less than twenty and is not likely to be twenty or more on any day during the ensuing twelve months, it may, by order in writing, exempt such factory from the operation of this Act:

Power to
exempt on a
change in the
factory.

Provided

Provided that any exemption so granted shall cease to have effect on and after any day on which twenty or more workers work in the factory.

Power to
exempt during
public
emergency.

8. In any case of public emergency the Governor General in Council may, by notification in the Gazette of India, exempt any factory from any or all of the provisions of this Act for such period as he may think fit.

Notice to
Inspector
before com-
mencement of
work.

9. (1) Before work is begun in any factory after the commencement of this Act, or before work is begun in any seasonal factory each season, the occupier shall send to the Inspector a written notice containing—

- (a) the name of the factory and its situation,
- (b) the address to which communications relating to the factory should be sent,
- (c) the nature of the manufacturing processes to be carried on in the factory,
- (d) the nature and amount of the power to be used, and
- (e) the name of the person who shall be the manager of the factory for the purposes of this Act.

(2) Whenever another person is appointed as manager, the occupier shall send to the Inspector a written notice of the change, within seven days from the date on which the new manager assumes charge.

(3) During any period for which no person has been designated as manager of a factory under this section, or during which the person designated does not manage the factory, any person found acting as manager, or, if no such person is found, the occupier himself, shall be deemed to be the manager of the factory for the purposes of this Act.

CHAPTER II.

THE INSPECTING STAFF.

Inspectors.

10. (1) The Local Government may, by notification in the local official Gazette, appoint such persons as it thinks fit to be Inspectors for the purposes of this Act within such local limits as it may assign to them respectively.

(2) The Local Government may, by notification as aforesaid, appoint any person to be a Chief Inspector, who shall, in addition to the powers conferred on a Chief Inspector under this Act, exercise the powers of an Inspector throughout the province.

(3) No person shall be appointed to be an Inspector under sub-section (1) or a Chief Inspector under sub-section (2) or, having

having been so appointed, shall continue to hold office, who is or becomes directly or indirectly interested in a factory or in any process or business carried on therein or in any patent or machinery connected therewith.

(4) Every District Magistrate shall be an Inspector for his district.

(5) The Local Government may also, by notification as aforesaid, appoint such public officers as it thinks fit to be additional Inspectors for all or any of the purposes of this Act, within such local limits as it may assign to them respectively.

(6) In any area where there are more Inspectors than one, the Local Government may, by notification as aforesaid, declare the powers which such Inspectors shall respectively exercise, and the Inspector to whom the prescribed notices are to be sent.

XLV of 1860.

(7) Every Chief Inspector and Inspector shall be deemed to be a public servant within the meaning of the Indian Penal Code and shall be officially subordinate to such authority as the Local Government may specify in this behalf.

11. Subject to any rules made by the Local Government in this behalf, an Inspector may, within the local limits for which he is appointed,— Powers of Inspector.

(a) enter, with such assistants (if any), being persons in the employment of Government or of any municipal or other public authority, as he thinks fit, any place which is, or which he has reason to believe to be, used as a factory or capable of being declared to be a factory under the provisions of section 5;

(b) make such examination of the premises and plant and of any prescribed registers, and take on the spot or otherwise such evidence of any persons as he may deem necessary for carrying out the purposes of this Act; and

(c) exercise such other powers as may be necessary for carrying out the purposes of this Act:

Provided that no one shall be required under this section to answer any question or give any evidence tending to criminate himself.

12. (1) The Local Government may appoint such registered medical practitioners as it thinks fit to be certifying surgeons for the purposes of this Act within such local limits as it may assign to them respectively. Certifying surgeons.

(2) A certifying surgeon may authorise any registered medical practitioner to exercise any of his powers under this Act:

Provided

Provided that a certificate of fitness for employment granted by such authorised practitioner shall be valid for a period of three months only, unless it is confirmed by the certifying surgeon himself after examination of the person concerned.

Explanation.—In this section a “registered medical practitioner” means any person registered under the Medical Act, 1858, or any subsequent enactment amending it, or under any Act of any legislature in British India providing for the maintenance of a register of medical practitioners, and includes, in any area where no such register is maintained, any person declared by the Local Government, by notification in the local official Gazette, to be a registered medical practitioner for the purposes of this section.

21 & 22 Vict.,
c. 90.

CHAPTER III.

HEALTH AND SAFETY.

Cleanliness.

13. Every factory shall be kept clean and free from effluvia arising from any drain, privy or other nuisance, and shall be cleansed at such times and by such methods as may be prescribed, and these methods may include lime-washing or colour-washing, painting, varnishing, disinfecting and deodorising.

Ventilation.

14. (1) Every factory shall be ventilated in accordance with such standards and by such methods as may be prescribed.

(2) Where gas, dust or other impurity is generated in the course of work, adequate measures shall be taken to prevent injury to the health of workers.

(3) If it appears to the Inspector that in any factory gas, dust or other impurity generated in the course of work is being inhaled by the workers to an injurious extent, and that such generation or inhalation could be prevented by the use of mechanical or other devices, he may serve on the manager of the factory an order in writing, directing that mechanical or other devices for preventing such generation or inhalation shall be provided before a specified date, and shall thereafter be maintained in good order and used throughout working hours.

(4) The Local Government may make rules for any class of factories requiring mechanical or other devices to be provided and maintained for preventing the generation or inhalation of gas, dust or other impurities, which may be injurious to workers and specifying the nature of such devices.

Artificial
humidification.

15. (7) The Local Government may make rules—

(a) prescribing standards for the cooling properties of the air in factories in which the humidity of the air is artificially increased;

(b) regulating

- (b) regulating the methods used for artificially increasing the humidity of the air; and
- (c) directing prescribed tests for determining the humidity and cooling properties of the air to be carried out and recorded.

(2) In any factory in which the humidity of the air is artificially increased, the water used for the purpose shall be taken from a public supply or other source of drinking water, or shall be effectively purified before it is so used.

(3) If it appears to the Inspector that the water used in a factory for increasing humidity which is required to be effectively purified under sub-section (2) is not effectively purified, he may serve on the manager of the factory an order in writing, specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date.

16. If it appears to the Chief Inspector or to an Inspector specially authorised in this behalf by the Local Government that the cooling properties of the air in any factory are at times insufficient to secure workers against injury to health or against serious discomfort, and that they can be to a great extent increased by measures which will not involve an amount of expense which is unreasonable in the circumstances, the Chief Inspector may serve on the manager of the factory an order in writing, specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date. Cooling.

17. In order that no room in a factory shall be crowded during working hours to a dangerous extent or to an extent which may be injurious to the health of the workers, the proportion which the number of cubic feet of space in a room and the number of superficial feet of its floor area bears to the number of workers working at any time therein shall not be less than such standards as may be prescribed either generally or for the particular class of work carried on in the room. Overcrowding.

18. (1) A factory shall be sufficiently lighted during all working hours. Lighting.

(2) If it appears to the Inspector that any factory is not sufficiently lighted, he may serve on the manager of the factory an order in writing, specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date.

(3) The Local Government may make rules requiring that all factories of specified classes shall be lighted in accordance with prescribed standards.

19. (1) In

Water.

19. (1) In every factory a sufficient supply of water fit for drinking shall be provided for the workers at suitable places.

(2) The supply required by sub-section (1) shall comply with such standards as may be prescribed.

(3) In every factory in which any process involving contact by the workers with injurious or obnoxious substances is carried on, a sufficient supply of water suitable for washing shall be provided for the use of workers, at suitable places and with facilities for its use, according to such standards as may be prescribed.

Latrines and urinals.

20. For every factory sufficient latrines and urinals, according to the prescribed standards, shall be provided, for male workers and for female workers separately, of suitable patterns and at convenient places as prescribed, and shall be kept in a clean and sanitary condition during all working hours.

Doors to open outwards.

21. In every factory the doors of each room in which more than twenty persons are employed shall, except in the case of sliding doors, be constructed so as to open outwards, or, where the door is between two rooms, in the direction of the nearest exit from the building, and no such door shall be locked or obstructed while any work is being carried on in the room.

Precautions against fire.

22. In every factory such precautions against fire shall be taken as may be prescribed.

Means of escape.

23. (1) Every factory shall be provided with such means of escape in case of fire as can reasonably be required in the circumstances of each factory.

(2) If it appears to the Inspector that any factory is not so provided, he may serve on the manager of the factory an order in writing, specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date.

(3) The means of escape shall not be obstructed while any work is being carried on in the factory.

Fencing.

24. (1) In every factory the following shall be kept adequately fenced, namely :—

- (a) every exposed moving part of a prime mover and every flywheel directly connected to a prime mover,
- (b) every hoist or lift, hoist-well or lift-well, and every trap-door or similar opening near which any person may have to work or pass, and
- (c) every part of the machinery which the Local Government may prescribe.

(2) If

(2) If it appears to the Inspector that any other part of the machinery in a factory is dangerous if not adequately fenced, he may serve on the manager of the factory an order in writing, specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date.

(3) All fencing required by or under this section or under subsection (1) of section 26 shall be maintained in an efficient state at all times when the workers have access to the parts required to be fenced except where they are under repair or are under examination in connection with repair or are necessarily exposed for the purpose of cleaning or lubricating or altering the gearing or arrangements of the machinery.

(4) Such further provisions as may be prescribed shall be made for the protection from danger of persons employed in attending to the machinery in a factory.

25. If it appears to the Inspector that any building or part of a building, or any part of the ways, machinery or plant in a factory is in such a condition that it may be dangerous to human life or safety, he may serve on the manager of the factory an order in writing requiring him before a specified date—

Power to require specifications of defective parts or tests of stability.

(a) to furnish such drawings, specifications and other particulars as may be necessary to determine whether such building, ways, machinery or plant can be used with safety, or

(b) to carry out such tests as may be necessary to determine the strength or quality of any specified parts and to inform the Inspector of the results thereof.

26. (1) If it appears to the Inspector that any building or part of a building or any part of the ways, machinery or plant in a factory is in such a condition that it is dangerous to human life or safety, he may serve on the manager of the factory an order in writing specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date.

Safety of buildings and machinery.

(2) If it appears to the Inspector that the use of any building or part of a building or of any part of the ways, machinery or plant in a factory involves imminent danger to human life or safety, he may serve on the manager of the factory an order in writing prohibiting its use until it has been properly repaired or altered.

27. (1) No woman or child shall be allowed to clean or oil any part of the machinery of a factory while that part is in motion under power, or to work between moving parts or between fixed and moving parts of any machinery which is in motion under power.

Restrictions on work near machinery in motion.

(2) The

(2) The Local Government may, by notification in the local official Gazette, prohibit, in any specified factory or class of factories, the cleaning or oiling by any person of specified parts of machinery when these parts are in motion under power.

Power to
exclude
children.

28. (1) The Local Government may make rules prohibiting the admission to any specified class of factories, or to specified parts thereof, of children who cannot be lawfully employed therein.

(2) If it appears to the Inspector that the presence in any factory or part of a factory of children who cannot be lawfully employed therein may be dangerous to them or injurious to their health, he may serve on the manager of the factory an order in writing directing him to prevent the admission of such children to the factory or any part of it.

Prohibition of
employment of
women and
children near
cotton-openers.

29. No woman or child shall be employed in any part of a factory for pressing cotton in which a cotton-opener is at work:

Provided that, if the feed-end of a cotton-opener is in a room separated from the delivery end by a partition extending to the roof, or to such height as the Inspector may in any particular case specify in writing, women and children may be employed on the side of the partition where the feed-end is situated.

Notice of
certain acci-
dents.

30. Where in any factory an accident occurs which causes death, or which causes any bodily injury whereby any person injured is prevented from resuming his work in the factory during the forty-eight hours after the accident occurred, or which is of any nature which may be prescribed in this behalf, the manager of the factory shall send notice thereof to such authorities, and in such form and within such time, as may be prescribed.

Appeals.

31. (1) The manager of a factory on whom an order in writing by an Inspector has been served under the provisions of this Chapter, or the occupier of the factory, may, within thirty days of the service of the order, appeal against it to the Local Government, or to such authority as the Local Government may appoint in this behalf; and the Local Government or appointed authority may, subject to rules made in this behalf by the Local Government, confirm, modify or reverse the order.

(2) The appellate authority may, and if so required in the petition or appeal shall, hear the appeal with the aid of assessors, one of whom shall be appointed by the appellate authority and the other by such body representing the industry concerned as the Local Government may prescribe in this behalf:

Provided:

Provided that if no assessor is appointed by such body, or if the assessor so appointed fails to attend at the time and place fixed for hearing the appeal, the appellate authority may, unless satisfied that the failure to attend is due to sufficient cause, proceed to hear the appeal without the aid of such assessor, or, if it thinks fit, without the aid of any assessor.

(3) In the case of an appeal against an order under section 16 the appellate authority shall, and in any other case except an appeal against an order under sub-section (2) of section 26 or sub-section (2) of section 28 the appellate authority may, suspend the order appealed against pending the decision of the appeal, subject however to such conditions as to partial compliance or the adoption of temporary measures as it may choose to impose in any case.

32. The Local Government may make rules—

Power of Local Government to make rules to supplement this Chapter.

- (a) providing for any matter which, according to any of the provisions of this Chapter, is or may be prescribed;
- (b) requiring the managers of factories to maintain stores of first-aid appliances and provide for their proper custody;
- (c) providing against danger arising from the use of mechanical transport in factories, other than railways subject to the Indian Railways Act, 1890;
- (d) prescribing the manner of the service of orders under this Chapter on managers of factories;
- (e) regulating the procedure to be followed in presenting and hearing appeals under section 31, and the appointment and remuneration of assessors;
- (f) regulating the exercise by Inspectors of their powers under this Chapter; and
- (g) providing for any other matter which may be expedient in order to give effect to the provisions of this Chapter.

1X of 1890.

33. (1) The Local Government may make rules requiring that in any specified factory, wherein more than one hundred and fifty workers are ordinarily employed, an adequate shelter shall be provided for the use of workers during periods of rest, and such rules may prescribe the standards of such shelters.

Additional power to make health and safety rules relating to—
shelters during rest,—

(2) The Local Government may also make rules—

- (a) requiring that in any specified factory, wherein more than fifty women workers are ordinarily employed, a suitable room shall be reserved for the use of children under the age of six years belonging to such women, and

rooms for children,—

- (b) prescribing

- (b) prescribing the standards for such rooms and the nature of the supervision to be exercised over the children therein.

certificates of
stability,—

(3) The Local Government may also make rules, for any class of factories and for the whole or any part of the province, requiring that work on a manufacturing process carried on with the aid of power shall not be begun in any building or part of a building erected or taken into use as a factory after the commencement of this Act, until a certificate of stability in the prescribed form, signed by a person possessing the prescribed qualifications, has been sent to the Inspector.

hazardous
operations.

(4) Where the Governor General in Council is satisfied that any operation in a factory exposes any persons employed upon it to a serious risk of bodily injury, poisoning or disease, he may make rules applicable to any factory or class of factories in which the operation is carried on—

- (a) specifying the operation and declaring it to be hazardous,
- (b) prohibiting or restricting the employment of women, adolescents or children upon the operation,
- (c) providing for the medical examination of persons employed or seeking to be employed upon the operation and prohibiting the employment of persons not certified as fit for such employment, and
- (d) providing for the protection of all persons employed upon the operation or in the vicinity of the places where it is carried on.

CHAPTER IV.

RESTRICTIONS ON WORKING HOURS OF ADULTS.

Weekly hours. 34. No adult worker shall be allowed to work in a factory for more than fifty-four hours in any week, or, where the factory is a seasonal one, for more than sixty hours in any week:

Provided that an adult worker in a non-seasonal factory engaged in work which for technical reasons must be continuous throughout the day may work for fifty-six hours in any week.

Weekly
holiday.

35. (1) No adult worker shall be allowed to work in a factory on a Sunday unless—

- (a) he has had or will have a holiday for a whole day on one of the three days immediately before or after that Sunday, and

(b) the

(b) the manager of the factory has, before that Sunday or the substituted day, whichever is earlier,—

(i) delivered a notice to the office of the Inspector of his intention to require the worker to work on the Sunday and of the day which is to be substituted, and

(ii) displayed a notice to that effect in the factory:

Provided that no substitution shall be made which will result in any worker working for more than ten days consecutively without a holiday for a whole day.

(2) Notices given under sub-section (1) may be cancelled by a notice delivered to the office of the Inspector and a notice displayed in the factory not later than the day before the Sunday or the holiday to be cancelled, whichever is earlier.

(3) Where, in accordance with the provisions of sub-section (1), any worker works on a Sunday and has had a holiday on one of the three days immediately before it, that Sunday shall, for the purpose of calculating his weekly hours of work, be included in the preceding week.

36. No adult worker shall be allowed to work in a factory ^{Daily hours.} for more than ten hours in any day:

Provided that a male adult worker in a seasonal factory may work for eleven hours in any day.

37. The periods of work of adult workers in a factory during ^{Intervals for rest.} each day shall be fixed either—

(a) so that no period shall exceed six hours, and so that no worker shall work for more than six hours before he has had an interval for rest of at least one hour;

(b) so that no period shall exceed five hours and so that no worker shall work for more than five hours before he has had an interval for rest of at least half an hour, or for more than eight and a half hours before he has had at least two such intervals.

38. The periods of work of an adult worker in a factory ^{Spread over.} shall be so arranged that along with his intervals for rest under section 37, they shall not spread over more than thirteen hours in any day, save with the permission of the Local Government and subject to such conditions as it may impose, either generally or in the case of any particular factory.

39. (1) There

Notice of
Periods for
Work for
Adults and
preparation
thereof.

39. (1) There shall be displayed and correctly maintained in every factory in accordance with the provisions of sub-section (2) of section 76 a Notice of Periods for Work for Adults showing clearly the periods within which adult workers may be required to work.

(2) The periods shown in the Notice required by sub-section (1) shall be fixed beforehand in accordance with the following provisions of this section and shall be such that workers working for those periods would not be working in contravention of any of the provisions of sections 34, 35, 36, 37 and 38.

(3) Where all the adult workers in a factory are required to work within the same periods, the manager of the factory shall fix those periods for such workers generally.

(4) Where all the adult workers in a factory are not required to work within the same periods, the manager of the factory shall classify them into groups according to the nature of their work.

(5) For each group which is not required to work on a system of shifts, the manager of the factory shall fix the periods within which the group may be required to work.

(6) Where any group is required to work on a system of shifts and the relays are not to be subject to predetermined periodical changes of shift, the manager of the factory shall fix the periods within which each relay of the group may be required to work.

(7) Where any group is to work on a system of shifts and the relays are to be subject to predetermined periodical changes of shifts, the manager of the factory shall draw up a scheme of shifts whereunder the periods within which any relay of the group may be required to work and the relay which will be working at any time of the day shall be known for any day.

(8) The Local Government may make rules prescribing forms for the Notice of Periods for Work for Adults and the manner in which it shall be maintained.

Copy of Notice
of Periods for
Work to be
sent to
Inspector.

40. (1) A copy of the Notice referred to in sub-section (1) of section 39 shall be sent in duplicate to the Inspector within fourteen days after the commencement of this Act, or, if the factory begins work after the commencement of this Act, before the day on which it begins work.

(2) Any proposed change in the system of work in a factory which will necessitate a change in the Notice shall be notified to the Inspector in duplicate before the change is made, and, except with the previous sanction of the Inspector, no such change shall be made until one week has elapsed since the last change.

41. (1) The

41. (1) The manager of every factory shall maintain a Register of Adult Workers showing—

- (a) the name of each adult worker in the factory,
- (b) the nature of his work,
- (c) the group, if any, in which he is included,
- (d) where his group works on shifts, the relay to which he is allotted, and
- (e) such other particulars as may be prescribed:

Provided that, if the Inspector is of opinion that any muster roll or register maintained as part of the routine of a factory gives in respect of any or all of the workers in the factory the particulars required under this section, he may, by order in writing, direct that such muster roll or register shall to the corresponding extent be maintained in place of and be treated as the Register of Adult Workers in that factory:

Provided further that, where the Local Government is satisfied that the conditions of work in any factory or class of factories are such that there is no appreciable risk of contravention of the provisions of this Chapter in the case of that factory or factories of that class, as the case may be, the Local Government may, by written order, exempt, on such conditions as it may impose, that factory or all factories of that class, as the case may be, from the provisions of this section.

(2) The Local Government may make rules prescribing the form of the Register of Adult Workers, the manner in which it shall be maintained and the period for which it shall be preserved.

42. No adult worker shall be allowed to work otherwise than in accordance with the Notice of Periods for Work for Adults displayed under sub-section (1) of section 39 and the entries made beforehand against his name in the Register of Adult Workers maintained under section 41.

Hours of work to correspond with Notice under section 39 and Register under section 41.

43. (1) The Local Government may make rules defining the persons who hold positions of supervision or management or are employed in a confidential position in a factory, and the provisions of this Chapter shall not apply to any person so defined.

Power to make rules exempting from restrictions.

(2) The Local Government may make rules for adult workers providing for the exemption, to such extent and subject to such conditions as may be prescribed in such rules,—

- (a) of workers engaged on urgent repairs—from the provisions of sections 34, 35, 36, 37 and 38;

(b) of

- (b) of workers engaged in work in the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working of the factory—from the provisions of sections 34, 36, 37 and 38;
- (c) of workers engaged in work which is necessarily so intermittent that the intervals during which they do not work while on duty ordinarily amount to more than the intervals for rest required under section 37—from the provisions of sections 34, 36, 37 and 38;
- (d) of workers engaged in any work which for technical reasons must be carried on continuously throughout the day—from the provisions of sections 34, 35, 36, 37 and 38;
- (e) of workers engaged in making or supplying articles of prime necessity which must be made or supplied every day—from the provisions of section 35;
- (f) of workers engaged in a manufacturing process which cannot be carried on except during fixed seasons—from the provisions of section 35;
- (g) of workers engaged in a manufacturing process which cannot be carried on except at times dependent on the irregular action of natural forces—from the provisions of section 35 and section 37; and
- (h) of workers engaged in engine-rooms or boiler-houses—from the provisions of section 35.

(3) Rules made under sub-section (2) providing for any exemption may also provide for any consequential exemption from the provisions of sections 39 and 40 which the Local Government may deem to be expedient, subject to such conditions as it may impose.

(4) In making rules under this section the Local Government shall prescribe the maximum limits for the weekly hours of work for all classes of workers, and any exemption given, other than an exemption under clause (a) of sub-section (2), shall be subject to such limits.

(5) Rules made under this section shall remain in force for not more than three years.

44. (1) Where

44. (1) Where the Local Government is satisfied that, owing to the nature of the work carried on or to other circumstances, it is unreasonable to require that the periods of work of any adult workers in any factory or class of factories should be fixed beforehand, it may, by written order, relax or modify the provisions of sections 39 and 40 in respect of such workers to such extent and in such manner as it may think fit, and subject to such conditions as it may deem expedient to ensure control over periods of work.

Power to make orders exempting from restrictions.

(2) The Local Government, or subject to the control of the Local Government the Chief Inspector, may, by written order, exempt, on such conditions as it or he may deem expedient, any or all of the adult workers in any factory, or group or class of factories, from any or all of the provisions of sections 34, 35, 36, 37, 38, 39 and 40, on the ground that the exemption is required to enable the factory or factories to deal with an exceptional press of work.

(3) Any exemption given under sub-section (2) in respect of weekly hours of work shall be subject to the maximum limits prescribed under sub-section (4) of section 43.

(4) An order under sub-section (2) shall remain in force for such period as it may specify, but in no case for more than two months from the date on which notice thereof is given to the manager of the factory.

45. (1) The provisions of this Chapter shall, in their application to women workers in factories, be supplemented by the following further restrictions, namely:—

Further restrictions on the employment of women.

- (a) no exemption from the provisions of section 36 may be granted in respect of any woman; and
- (b) no woman shall be allowed to work in a factory except between 6 A.M. and 7 P.M.:

Provided that the Local Government may, by notification in the local official Gazette, in respect of any class or classes of factories and for the whole year or any part of it, vary the limits laid down in clause (b) to any span of thirteen hours between 5 A.M. and 7-30 P.M.:

Provided further that, in respect of any seasonal factory or class of seasonal factories in a specified area, the Local Government may make rules imposing a further restriction by defining the period or periods of the day within which women may be allowed to work, such that the period or periods so defined shall lie within the span fixed by clause (b) or under the above proviso and shall not be less than ten hours in the aggregate.

(2) The

(2) The Local Government may make rules providing for the exemption from the above restrictions, to such extent and subject to such conditions as it may prescribe, of women working in fish-curing or fish-canning factories where the employment of women beyond the said hours is necessary to prevent damage to or deterioration in any raw material.

(3) Rules made under sub-section (2) shall remain in force for not more than three years.

Special provision for night-shifts.

46. Where a worker works on a shift which extends over midnight, the ensuing day for him shall be deemed to be the period of twenty-four hours beginning when such shift ends, and the hours he has worked after midnight shall be counted towards the previous day:

Provided that the Local Government may, by order in writing, direct that in the case of any specified factory or any specified class of workers therein the ensuing day shall be deemed to be the period of twenty-four hours beginning when such shift begins and that the hours worked before midnight shall be counted towards the ensuing day.

Extra pay for overtimes.

47. (1) Where a worker in any factory works for more than sixty hours in any week,

or where a worker in a factory other than a seasonal factory works for more than ten hours in any day,

he shall be entitled in respect of the overtime worked to pay at the rate of one-and-a-half times his ordinary rate of pay.

(2) Where a worker in a factory other than a seasonal factory works for more hours in any week than are permitted under section 34, he shall be entitled, in respect of the overtime worked excluding any overtime in respect of which he is entitled to extra pay under sub-section (1), to pay at the rate of one-and-a-quarter times his ordinary rate of pay.

(3) Where any workers are paid on a piece rate basis, the Local Government in consultation with the industry concerned may for the purposes of this section fix time rates as nearly as possible equivalent to the average rate of earnings of those workers, and the rates so fixed shall be deemed to be the ordinary rates of pay of those workers for the purposes of this section.

(4) The Local Government may prescribe the registers that shall be maintained in a factory for the purpose of securing compliance with the provisions of this section.

Restriction on double employment.

48. No adult worker shall be allowed to work in any factory on any day on which he has already been working in any other factory, save in such circumstances as may be prescribed.

49. The

49. The Local Government may make rules providing that in any specified class or classes of factories work shall not be carried on by a system of shifts so arranged that more than one relay of workers is engaged in work of the same kind at the same time save with the permission of the Local Government and subject to such conditions as it may impose, either generally or in the case of any particular factory.

Control of overlapping shifts.

CHAPTER V.

SPECIAL PROVISIONS FOR ADOLESCENTS AND CHILDREN.

50. No child who has not completed his twelfth year shall be allowed to work in any factory.

Prohibition of employment of young children.

51. No child who has completed his twelfth year and no adolescent shall be allowed to work in any factory unless—

Non-adult workers to carry tokens giving reference to certificates of fitness.

- (a) a certificate of fitness granted to him under section 52 is in the custody of the manager of the factory, and
- (b) he carries while he is at work a token giving a reference to such certificate.

52. (1) A certifying surgeon shall, on the application of any young person who wishes to work in a factory, or of the parent or guardian of such person, or of the manager of the factory in which such person wishes to work, examine such person and ascertain his fitness for such work.

Certificates of fitness.

(2) The certifying surgeon, after examination, may grant to such person, in the prescribed form,—

- (a) a certificate of fitness to work in a factory as a child, if he is satisfied that such person has completed his twelfth year, that he has attained the prescribed physical standards (if any), and that he is fit for such work; or
- (b) a certificate of fitness to work in a factory as an adult, if he is satisfied that such person has completed his fifteenth year and is fit for a full day's work in a factory.

(3) A certifying surgeon may revoke any certificate granted under sub-section (2) if, in his opinion, the holder of it is no longer fit to work in the capacity stated therein in a factory.

(4) Where a certifying surgeon or a practitioner authorised under sub-section (2) of section 12 refuses to grant a certificate or a certificate of the kind requested, or revokes a certificate, he shall, if so requested by any person who could have applied for the certificate, state his reasons in writing for so doing.

Effect of
certificate
granted to
adolescent.

53. (1) An adolescent who has been granted a certificate of fitness to work in a factory as an adult, under clause (b) of sub-section (2) of section 52, and who, while at work in a factory, carries a token giving reference to the certificate, shall be deemed to be an adult for all the purposes of Chapter IV.

(2) An adolescent who has not been granted a certificate of fitness to work in a factory as an adult under sub-section (2) of section 52, shall, notwithstanding his age, be deemed to be a child for the purposes of this Act.

Restrictions on
the working
hours of a
child.

54. (1) No child shall be allowed to work in a factory for more than five hours in any day.

(2) The hours of work of a child shall be so arranged that they shall not spread over more than seven-and-a-half hours in any day.

(3) No child shall be allowed to work in a factory except between 6 A.M. and 7 P.M.:

Provided that the Local Government may, by notification in the local official Gazette, in respect of any class or classes of factories and for the whole year or any part of it, vary these limits to any span of thirteen hours between 5 A.M. and 7-30 P.M.

(4) The provisions of section 35 shall apply also to child workers, but no exemption from the provisions of that section may be granted in respect of any child.

(5) No child shall be allowed to work in any factory on any day on which he has already been working in another factory.

Notice of
Periods for
Work for
Children.

55. (1) There shall be displayed and correctly maintained in every factory, in accordance with the provisions of sub-section (2) of section 76, a Notice of Periods for Work for Children, showing clearly the periods within which children may be required to work.

(2) The periods shown in the Notice required by sub-section (1) shall be fixed beforehand in accordance with the method laid down for adults in section 39 and shall be such that children working for those periods would not be working in contravention of section 54.

(3) The provisions of section 40 shall apply also to the Notice of Periods for Work for Children.

(4) The Local Government may make rules prescribing forms for the Notice of Periods for Work for Children and the manner in which it shall be maintained.

Register of
Child Workers.

56. (1) The manager of every factory in which children are employed shall maintain a Register of Child Workers showing—

(a) the name of each child worker in the factory,

(b) the nature of his work,

(c) the

or 1934.]

Factories.

- (c) the group, if any, in which he is included,
- (d) where his group works on shifts, the relay to which he is allotted,
- (e) the number of his certificate of fitness granted under section 52, and
- (f) such other particulars as may be prescribed.

(2) The Local Government may make rules prescribing the form of the Register of Child Workers, the manner in which it shall be maintained, and the period for which it shall be preserved.

57. No child shall be allowed to work otherwise than in accordance with the Notice of Periods for Work for Children displayed under sub-section (1) of section 55 and the entries made beforehand against his name in the Register of Child Workers maintained under sub-section (1) of section 56.

Hours of work to correspond with Notice and Register.

58. Where an Inspector is of opinion—

- (a) that any person working in a factory without a certificate of fitness is a child or an adolescent, or
- (b) that a child or adolescent working in a factory with a certificate is no longer fit to work in the capacity stated therein,

Power to require medical examination.

he may serve on the manager of the factory a notice requiring that such person, or that such child or adolescent, as the case may be, shall be examined by a certifying surgeon or by a practitioner authorised under sub-section (2) of section 12, and such person, child or adolescent shall not, if the Inspector so directs, be allowed to work in any factory until he has been so examined and has been granted a certificate of fitness or a fresh certificate of fitness, as the case may be.

59. The Local Government may make rules—

- (a) prescribing the forms of certificates of fitness to be granted under section 52, providing for the grant of duplicates in the event of loss of the original certificates, and fixing the fees which may be charged for such certificates and such duplicates;
- (b) prescribing the physical standards to be attained by children and adolescents;
- (c) regulating the procedure of certifying surgeons under this Chapter, and specifying other duties which they may be required to perform in connection with the employment of children and adolescents in factories; and
- (d) providing for any other matter which may be expedient in order to give effect to the provisions of this Chapter.

Power to make rules.

CHAPTER VI.

CHAPTER VI.

PENALTIES AND PROCEDURE.

Penalty for
contraventions
of Act and
rules.

60. If in any factory—

- (a) there is any contravention—
 - (i) of any of the provisions of sections 13 to 29 inclusive, or
 - (ii) of any order made under any of the said sections, or
 - (iii) of any of the said sections read with rules made in pursuance thereof under clause (a) of section 32, or
 - (iv) of any rule made under any of the said sections or under clause (b), clause (c), or clause (g) of section 32 or section 33, or
 - (v) of any condition imposed under sub-section (3) of section 31, or
- (b) any person is allowed to work in contravention—
 - (i) of any of the provisions of sections 34 to 38 inclusive, 42, 45 and 48, or
 - (ii) of any rule made under any of the said sections, or under section 49, or
 - (iii) of any condition attached to any exemption granted under section 43 or section 44 or section 45 or to any permission granted under section 38 or section 49, or
- (c) there is any contravention of any of the provisions of sections 39 to 41 inclusive or of any rule made under section 39, section 41 or section 47, or of any condition attached to any exemption granted under section 41 or to any modification or relaxation made under section 44, or
- (d) any person is not paid any extra pay to which he is entitled under the provisions of section 47, or
- (e) any adolescent or child is allowed to work in contravention of any of the provisions of sections 50, 51, 54, 55, 57 and 58, or
- (f) there is any contravention of section 55 or section 56 or of any rules made under either of these sections, or under clause (d) of section 59,

the manager and occupier of the factory shall each be punishable with fine which may extend to five hundred rupees:

Provided

Provided that if both the manager and the occupier are convicted, the aggregate of the fines inflicted in respect of the same contravention shall not exceed this amount.

61. If any person who has been convicted of any offence punishable under clauses (b) to (f) inclusive of section 60 is again guilty of an offence involving a contravention of the same provision, he shall be punishable on the second conviction with fine which may extend to seven hundred and fifty rupees and shall not be less than one hundred rupees, and if he is again so guilty, shall be punishable on the third or any subsequent conviction with fine which may extend to one thousand rupees and shall not be less than two hundred and fifty rupees:

Enhanced penalty in certain cases after previous conviction.

Provided that for the purposes of this section no cognizance shall be taken of any conviction made more than two years before the commission of the offence which is being punished:

Provided further that the Court, if it is satisfied that there are exceptional circumstances warranting such a course, may, after recording its reasons in writing, impose a smaller fine than is required by this section:

62. An occupier of a factory who fails to give any notice required by sub-section (1) or sub-section (2) of section 9 shall be punishable with fine which may extend to five hundred rupees.

Penalty for failure to give notice of commencement of work or of change of manager. Penalty for obstructing Inspector.

63. Whoever wilfully obstructs an Inspector in the exercise of any power under section 11, or fails to produce on demand by an Inspector any registers or other documents in his custody kept in pursuance of this Act or of any of the rules made thereunder, or conceals or prevents any worker in a factory from appearing before or being examined by an Inspector, shall be punishable with fine which may extend to five hundred rupees.

64. A manager of a factory who fails to give notice of an accident as required under section 30 shall be punishable with fine which may extend to five hundred rupees.

Penalty for failure to give notice of accidents.

65. If in respect of any factory any return is not furnished as required under section 77, the manager and the occupier of the factory shall each be liable to fine which may extend to five hundred rupees:

Penalty for failure to make returns.

Provided that if both the manager and the occupier are convicted, the aggregate of the fines inflicted shall not exceed this amount.

66. Whoever smokes, or uses a naked light or causes or permits any such light to be used in the vicinity of any inflammable material in a factory shall be punishable with fine which may extend to five hundred rupees.

Penalty for smoking or using naked light in vicinity of inflammable material.

Exception.—This provision does not extend to the use, in accordance with such precautions as may be prescribed, of a naked light in the course of a manufacturing process.

67. Whoever

Penalty for
using false
certificate.

67. Whoever knowingly uses or attempts to use, as a certificate granted to himself under section 52, a certificate granted to another person under that section, or who, having procured such a certificate, knowingly allows it to be used, or an attempt to use it to be made, by another person, shall be punishable with fine which may extend to twenty rupees.

Penalty on
guardian for
permitting
double employ-
ment of a child.

68. If a child works in a factory on any day on which he has already been working in another factory, the parent or guardian of the child or the person having custody of or control over him, or obtaining any direct benefit from his wages, shall be punishable with fine which may extend to twenty rupees, unless it appears to the Court that the child so worked without the consent, connivance or wilful default of such parent, guardian or person.

Penalty for
failure to
display certain
notices.

69. A manager of a factory who fails to display the notice required under sub-section (1) of section 76 or by any rule made under this Act, or to display or maintain any such notice as required by sub-section (2) of that section, shall be punishable with fine which may extend to five hundred rupees.

Determination
of "occupier"
for purposes of
this Chapter.

70. (1) Where the occupier of a factory is a firm or other association of individuals, any one of the individual partners or members thereof may be prosecuted and punished under this Chapter for any offence for which the occupier of the factory is punishable:

Provided that the firm or association may give notice to the Inspector that it has nominated one of its number who is resident in British India to be the occupier of the factory for the purposes of this Chapter, and such individual shall so long as he is so resident be deemed to be the occupier for the purposes of this Chapter until further notice cancelling his nomination is received by the Inspector or until he ceases to be a partner or member of the firm or association.

(2) Where the occupier of a factory is a company, any one of the directors thereof, or, in the case of a private company, any one of the shareholders thereof, may be prosecuted and punished under this Chapter for any offence for which the occupier of the factory is punishable:

Provided that the company may give notice to the Inspector that it has nominated a director, or, in the case of a private company, a shareholder, who is resident in either case in British India, to be the occupier of the factory for the purposes of this Chapter, and such director or shareholder shall so long as he is so resident be deemed to be the occupier of the factory for the purposes of this Chapter until further notice cancelling his nomination is received by the Inspector or until he ceases to be a director or shareholder.

71. (1) Where

71. (1) Where the occupier or manager of a factory is charged with an offence against this Act, he shall be entitled upon complaint duly made by him to have any other person whom he charges as the actual offender brought before the Court at the time appointed for hearing the charge; and if, after the commission of the offence has been proved, the occupier or manager of the factory proves to the satisfaction of the Court—

Exemption of occupier or manager from liability in certain cases.

- (a) that he has used due diligence to enforce the execution of this Act, and
- (b) that the said other person committed the offence in question without his knowledge, consent or connivance,

that other person shall be convicted of the offence and shall be liable to the like fine as if he were the occupier or manager, and the occupier or manager shall be discharged from any liability under this Act.

(2) When it is made to appear to the satisfaction of the Inspector at any time prior to the institution of the proceedings—

- (a) that the occupier or manager of the factory has used all due diligence to enforce the execution of this Act, and
- (b) by what person the offence has been committed, and
- (c) that it has been committed without the knowledge, consent or connivance of the occupier or manager, and in contravention of his orders,

the Inspector shall proceed against the person whom he believes to be the actual offender without first proceeding against the occupier or manager of the factory, and such person shall be liable to the like fine as if he were the occupier or manager.

72. If a child over the age of six years is found inside any part of a factory in which children are working, he shall, until the contrary is proved, be deemed to be working in the factory.

Presumption as to employment.

73. (1) When an act or omission would, if a person were under or over a certain age, be an offence punishable under this Act, and such person is in the opinion of the Court apparently under or over such age, the burden shall be on the accused to prove that such person is not under or over such age.

Evidence as to age.

(2) A declaration in writing by a certifying surgeon relating to a worker that he has personally examined him and believes him to be under or over the age set forth in such declaration shall, for the purposes of this Act, be admissible as evidence of the age of that worker.

74. (1) No

Cognizance of offences.

74. (1) No prosecution under this Act, except a prosecution under section 66, shall be instituted except by or with the previous sanction of the Inspector.

(2) No Court inferior to that of a Presidency Magistrate or of a Magistrate of the first class shall try any offence against this Act or any rule or order made thereunder, other than an offence under section 66 or section 67.

Limitation of prosecutions.

75. No Court shall take cognizance of any offence under this Act or any rule or order thereunder, other than an offence under section 62 or section 64, unless complaint thereof is made within six months of the date on which the offence is alleged to have been committed:

Provided that when the offence consists of disobeying a written order made by an Inspector, complaint thereof may be made within twelve months of the date on which the offence is alleged to have been committed.

CHAPTER VII.

SUPPLEMENTAL.

Display of factory notices.

76. (1) In addition to the notices required to be displayed in any factory by this Act or the rules made thereunder, there shall be displayed in every factory a notice containing such abstracts of this Act and of the rules made thereunder, in English and in the vernacular of the majority of the workers, as the Local Government may prescribe.

(2) All notices required to be displayed in a factory shall be displayed at some conspicuous place at or near the main entrance to the factory, and shall be maintained in a clean and legible condition.

Power of Governor General in Council to make rules.

77. The Governor General in Council may make rules requiring occupiers or managers of factories to submit such returns, occasional or periodical, as may in his opinion be required for the purposes of this Act.

Control of rules made by Local Governments.

78. All rules made by a Local Government under this Act shall be subject to the control of the Governor General in Council.

Publication of rules.

79. (1) All rules made under this Act shall be subject to the condition of previous publication, and the date to be specified under clause (3) of section 23 of the General Clauses Act, 1897, shall not be less than three months from the date on which the draft of the proposed rules was published. X o 11897.

(2) All

of 1934.]

Factories.

(2) All such rules shall be published in the Gazette of India or the local official Gazette, as the case may be, and shall, unless some later date is appointed, come into force on the date of such publication.

80. This Act shall apply to factories belonging to the Crown. Application to Crown factories.

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

82. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof: Repeal and savings.

Provided that anything done under the said enactments which could have been done under this Act if it had then been in force shall be deemed to have been done under this Act.

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 82.)

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
1911	XII	The Indian Factories Act, 1911.	The whole.
1922	II	The Indian Factories (Amendment) Act, 1922.	The whole.
1923	IX	The Indian Factories (Amendment) Act, 1923.	The whole.
1926	XXVI	The Indian Factories (Amendment), Act, 1926.	The whole.
1930	VIII	The Repealing and Amending Act, 1930.	So much of the First Schedule as relates to the Indian Factories Act, 1911.
1931	XIII	The Indian Factories (Amendment), Act, 1931.	The whole.

ACT No. XXVI OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 22nd August, 1934.)

An Act to extend the operation of the Bengal Criminal Law Amendment (Supplementary) Act, 1932.

WHEREAS it is expedient to extend the operation of the Bengal Criminal Law Amendment (Supplementary) Act, 1932; It is hereby enacted as follows:—

VIII of 1932.

Short title.

1. This Act may be called the Bengal Criminal Law Amendment Supplementary (Extending) Act, 1934.

Amendment
of section 1,
Act VIII of
1932.

2. The second paragraph of section 1 of the Bengal Criminal Law Amendment (Supplementary) Act, 1932, shall be omitted. VIII of 1932.

Price anna 1 or 1½d.

GIPD—LI28 LD—11-9-34—4,000.

1941-1942

1943-1944

1945

1946

1947

1948

1949

1950

ACT No. XXVII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th August, 1934.)

An Act to supplement the Assam Criminal Law Amendment Act, 1934.

Assam Act
III of 1934.

WHEREAS it is expedient to supplement the Assam Criminal Law Amendment Act, 1934; It is hereby enacted as follows:—

1. This Act may be called the Assam Criminal Law Amendment (Supplementary) Act, 1934. Short title.

Assam Act
III of 1934.

2. (1) Any person convicted on a trial held by Commissioners under the Assam Criminal Law Amendment Act, 1934, may appeal to the High Court of Judicature at Fort William in Bengal, and such appeal shall be disposed of by the said High Court in the manner provided in Chapter XXXI of the Code of Criminal Procedure, 1898. Appeals and confirmations.

V of 1898.

(2) When the said Commissioners pass a sentence of death, the record of the proceedings before them shall be submitted to the said High Court, and the sentence shall not be executed unless it is confirmed by the High Court which shall exercise in respect of such proceedings all the powers conferred on the High Court by Chapter XXVII of the Code of Criminal Procedure, 1898.

V of 1898.

V of 1893.

3. The powers conferred by section 491 of the Code of Criminal Procedure, 1898, shall not be exercised in respect of any person arrested, committed to or detained in custody under the Assam Criminal Law Amendment Act, 1934. Bar of certain legal proceedings.

Assam Act
III of 1934.

4. Section 2 and section 3 shall have effect from the commencement of the Assam Criminal Law Amendment Act, 1934. Retrospective effect of sections 2 and 3.

Assam Act
III of 1934.

Price anna 1 or 1½d.

GJPD—130LD—14-9-34—4,000.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE INDIAN RUBBER CONTROL ACT, 1934

(XXVIII OF 1934)

PUBLISHED BY MANAGER OF PUBLICATIONS, DELHI.
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1934.

Price anna 1 or 1½d.

THE INDIAN RUBBER CONTROL ACT, 1934.

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ACT No. XXVIII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 31st August, 1934.)

An Act to provide for the control of the export from and import into India of rubber and for the control of the extension of the cultivation of rubber in British India.

WHEREAS it is expedient to provide for the control of the export from and import into India of rubber and for the control of the extension of the cultivation of rubber in British India; It is hereby enacted as follows:—

PRELIMINARY.

1. (1) This Act may be called the Indian Rubber Control Act, 1934. Short title,
extent,
commencement
and duration.

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

(3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

(4) It shall remain in force only up to the 31st day of December, 1938, but the Governor General in Council may, by notification in the Gazette of India, direct that it shall remain in force for such further period as may be specified in any such notification.

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

(a) "Committee" means in relation to British India excluding Burma the Indian Rubber Licensing Committee and in relation to Burma the Burma Rubber Licensing Committee constituted under this Act;

(b) "to export" means to take out of British India by sea or by land to a French or Portuguese Settlement bounded by India or to any place outside India.

(c) "factory" means any premises for the manufacture of articles containing rubber from rubber produced in India;

(d) "net exports of rubber" means the difference between the total exports of rubber excluding imported rubber re-exported in manufactured articles containing rubber and the total imports of rubber excluding rubber in manufactured articles containing rubber;

(e) "owner" 8

- (e) "owner" includes any agent of an owner;
- (f) "prescribed" means prescribed by rules made under this Act;
- (g) "to plant" means to propagate a rubber plant from seed or any living portion of the rubber plant that may be used to propagate it, and "to replant" means to plant in any area carrying rubber plants on the 1st day of June, 1934, more than thirty rubber plants in any one acre;
- (h) "rubber" means—
 - (i) rubber prepared from the leaves, bark or latex of any rubber plant,
 - (ii) the latex of any rubber plant, whether fluid or coagulated, in any stage of the treatment to which it is subjected during the process of conversion into rubber, and
 - (iii) latex in any state of concentration, and includes, except where the word is used in Chapter IV, rubber produced in India contained in any article manufactured in India;
- (i) "rubber plant" includes plants, trees, shrubs or vines of any of the following:—
 - (i) *Hevea Braziliensis* (Para Rubber),
 - (ii) *Manihot Glaziovii* (Ceara Rubber),
 - (iii) *Castilloa elastica*,
 - (iv) *Ficus elastica* (Rambong), and
 - (v) any other plant which the Governor General in Council may, by notification in the Gazette of India, declare to be a rubber plant for the purposes of this Act;
- and
- (j) "Rubber Licensing Resolutions" means the Resolutions of the Government of India published under Finance Department (Central Revenues) Notifications Nos. 39 and 40, dated the 26th May, 1934.

CHAPTER I.

THE RUBBER LICENSING COMMITTEES.

Constitution of Licensing Committees. 3. (1) The Governor General in Council shall constitute two Committees, to be called the Indian Rubber Licensing Committee and the Burma Rubber Licensing Committee, respectively.

(2) The

(2) The Indian Rubber Licensing Committee shall consist of five members, namely,—

- (a) two members to be nominated by the Government of Travancore, ,
- (b) one member to be nominated by the Government of Madras,
- (c) one member to be nominated by the Cochin Durbar, and
- (d) one member to be nominated by the United Planters' Association of Southern India,

and the Chairman shall be elected by the members from among themselves:

Provided that the Chairman elected by the Indian Rubber Licensing Committee constituted under the Rubber Licensing Resolutions shall be deemed to have been duly elected under this sub-section as Chairman of the Indian Rubber Licensing Committee constituted under this Act.

(3) The Burma Rubber Licensing Committee shall consist of four members, namely,—

- (a) two members to be nominated by the Burma Planters' Association, and
- (b) two members, one an official, and one a non-official, to be nominated by the Local Government,

and the Chairman shall be the official member nominated by the Local Government.

(4) Any person nominated under the Rubber Licensing Resolutions as a member of the Indian Rubber Licensing Committee or the Burma Rubber Licensing Committee constituted under the said Resolutions shall, if such nomination is not inconsistent with the provisions contained in sub-section (2) or sub-section (3), be deemed to have been duly nominated to the Committee of the same name constituted under this Act.

(5) As soon as may be after the commencement of this Act the Governor General in Council shall publish in the Gazette of India the names of all members of each Committee.

4. (1) If any authority or body fails to make within a reasonable time any nomination which it is entitled to make under section 3, the Governor General in Council may himself nominate a member to fill the vacancy. Vacancies.

(2) Where a member of the Committee dies, resigns, ceases to reside in India or becomes incapable of acting, the Governor General in Council may, on the recommendation of the authority or body which is entitled to make the first nomination under

section

section 3, or, where such recommendation is not made within a reasonable time, then on his own initiative, nominate a person to fill the vacancy.]

(3) No act done by the Committee shall be questioned on the ground merely of the existence of any vacancy in or any defect in the constitution of the Committee.

Sub-committees and executive officers.

5. The Committee may appoint such sub-committees (consisting wholly or partly of members of the Committee) and such executive officers as may be necessary for the efficient performance of the duties imposed upon it by this Act:

Provided that sub-committees or executive officers appointed by the Licensing Committees constituted under the Rubber Licensing Resolutions shall be deemed to have been duly appointed under this Act.

Power to make by-laws.

6. (1) The Committee may make by-laws consistent with this Act and with the rules made thereunder for all or any of the following matters, namely:—

- (a) the regulation of the procedure to be followed at meetings of the Committee;
- (b) the appointment of sub-committees;
- (c) the delegation to sub-committees, members or officers of the Committee of any of the powers of the Committee under this Act;
- (d) the determination of the travelling allowances of members or officers of the Committee and of members of a sub-committee;
- (e) the appointment, promotion and dismissal of officers and servants of the Committee and the creation and abolition of appointments of such officers and servants;
- (f) the regulation of the grant of pay and leave to such officers and servants; and
- (g) any other matter in respect of which by-laws may be made under this Act or the rules made thereunder.

(2) All by-laws made under this section shall be subject to the previous sanction of the Governor General in Council.

Power to control by the Governor General in Council.

7. (1) Save in respect of proceedings and orders under section 29, all acts of the Committee shall be subject to the control of the Governor General in Council, who may cancel, suspend or modify as he thinks fit any such act.

(2) The

(2) The records of the Committee shall be open to inspection at all reasonable times by any officer authorised in this behalf by the Governor General in Council.

8. (1) Each Committee shall keep accounts of all fees received by it under this Act, and of the manner in which they are expended. Keeping and auditing of accounts.

(2) Such accounts shall be examined and audited annually by auditors appointed in this behalf by the Governor General in Council; and such auditors shall have power to disallow any item which has been, in their opinion, expended otherwise than in pursuance of the purposes of this Act.

9. (1) The Governor General in Council may, by notification in the Gazette of India, declare one or both of the Committees to be dissolved; and on the date of the publication of such notification the Committee or Committees, as the case may be, shall stand dissolved, and if both Committees are dissolved this Act shall be deemed to be repealed. Dissolution of Committees.

(2) When either Committee is dissolved either under this section or by the expiry of this Act, the unexpended balance of fees received by the Committee under this Act shall lapse to Government.

10. The Governor General in Council may, by notification in the Gazette of India, make rules— Power to make rules.

- (a) providing for the establishment and maintenance of offices by the Committee;
- (b) providing for the conduct of business by the Committee and determining the number of members which shall form a quorum at meetings;
- (c) providing for the maintenance by the Committee of a record of all business transacted and submission of copies thereof to Government;
- (d) regulating the preparation of annual estimates of receipts and expenditure;
- (e) regulating the keeping of accounts of receipts and expenditure;
- (f) determining the custody in which the current account of the Committee shall be kept, and the bank or banks at which surplus monies at the credit of the Committee may be deposited at interest; and
- (g) generally to carry out the provisions of this Chapter.

CHAPTER II.

CHAPTER II.

CONTROL OVER THE EXPORT OF RUBBER.

Limitation of application of Chapter.

11. Nothing in this Act shall apply to the export of rubber which has been placed before midnight on the 31st day of May, 1934, under customs control in a godown or warehouse approved by a Customs Collector or to the export of rubber by parcel post.

Control of export of rubber.

12. (1) No rubber the growth or produce of India shall be exported unless covered by a licence and a certificate of origin issued by or on behalf of the Indian Rubber Licensing Committee in the case of exports from British India excluding Burma, or the Burma Rubber Licensing Committee in the case of exports from Burma.

(2) No rubber the growth or produce of a country other than India shall be re-exported unless covered by a certificate of origin issued by an official empowered in that behalf by the Government of such country and endorsed by or on behalf of the Indian Rubber Licensing Committee in the case of re-exports from British India excluding Burma, or the Burma Rubber Licensing Committee in the case of re-exports from Burma.

Export allotments.

13. (1) The general export allotment for the period beginning on the 1st day of June, 1934, and ending on the 31st day of December, 1934, that is, the permissible maximum net exports expressed in terms of dry rubber from British India excluding Burma for the said period shall be 3,484 tons.

(2) The Burma export allotment for the period beginning on the 1st day of June, 1934, and ending on the 31st day of December, 1934, that is, the permissible maximum net exports from Burma expressed in terms of dry rubber for the said period shall be 2,616 tons.

(3) The general export allotment and the Burma export allotment for the year 1935 and succeeding years shall be declared by the Governor General in Council by notification in the Gazette of India.

Export quotas.

14. (1) The export quota of each rubber estate or factory for any period, that is, the total quantity of rubber which may be exported by or on behalf of the owner of the estate or factory during that period, shall be determined by the Committee in the prescribed manner.

(2) The total of all export quotas for any period as so determined by the Indian Rubber Licensing Committee or by the Burma Rubber Licensing Committee shall not be more than an amount which, when the difference between imports of rubber and re-exports of imported rubber in the same period has been deducted therefrom, exceeds the general export allotment or the

Burma

of 1934.]

Indian Rubber Control.

Burma export allotment, as the case may be, for the same period by more than five per cent.

15. (1) If in any year the net exports of rubber from British India excluding Burma exceed the general export allotment for that year, or if in any year the net exports of rubber from Burma exceed the Burma export allotment for that year, the export allotment for the succeeding year shall be deemed to be reduced by an amount equal to such excess.

Excess or
deficiency in
next exports.

(2) If in any year the net exports of rubber from British India excluding Burma are less than the general export allotment for that year, or if in any year the net exports of rubber from Burma are less than the Burma export allotment for that year, a quantity of rubber equal to the amount of such deficiency but not in any case exceeding twelve per cent. of the export allotment for the year in which the deficiency occurred may be exported in the succeeding year and shall not be deemed to form part of the export allotment for the year in which it is exported.

(3) The right to export rubber to which sub-section (2) refers shall be allocated among estates and factories by the Committee in the prescribed manner.

(4) As soon as may be after the end of each year, the Governor General in Council shall notify in the Gazette of India in respect of British India excluding Burma and in respect of Burma, respectively, the amount of any deficiency to which the provisions of sub-section (2) apply.

16. (1) The owner of a rubber estate or factory to which a quota has been allotted by the Committee for any period shall have a right to obtain from that Committee at any time during that period export licences and certificates of origin to cover the export of rubber up to the amount of the unexhausted balance of the quota, that is, up to the amount of the quota less the amount for which export licences have already been issued against it:

Right to
obtain export
licences.

Provided that the unexhausted balance of any quota at any time during the year 1934 after the commencement of this Act shall be the amount of the quota less—

(a) the amount for which export licences have already been issued against the quota under this Act, and

(b) the amount for which export licences were issued against the quota by a Licensing Committee constituted under the Rubber Licensing Resolutions.

(2) The right of the owner of a rubber estate or factory under this section may be transferred in whole or in part and, subject to proof of the transfer to the satisfaction of the Committee which determined the quota, the transferee shall have a right

a right to obtain certificates of origin and export licences up to the amount covered by the transfer or up to the amount of the unexhausted balance of the quota, whichever may be less.

Grant of
export licences
and certificates
of origin.

17. (1) The owner of any rubber estate or factory to which a quota has been allotted by the Committee, or any transferee of his right, may, at any time before the expiry of the period to which the quota relates, apply in writing to the Committee for an export licence and a certificate of origin covering a stated quantity of rubber.

(2) If the unexhausted balance of the quota is sufficient to cover the stated quantity, the Committee shall, subject to the payment of the requisite fee, issue an export licence and certificate of origin covering the stated quantity.

(3) Every licence and certificate of origin shall be in the prescribed form and shall bear the date of its issue, and every licence shall be valid for such period as may be specified therein or until shipment of the consignment covered by the licence provided that such consignment was placed under customs control with a view to shipment before the expiry of the period specified on the licence and has remained thereafter under customs control.

Re-export of
imported
rubber.

18. (1) Any person desiring to export rubber imported into British India from a place outside India may apply to the Committee for an endorsement on the certificate of origin under cover of which such rubber was imported.

(2) On receipt of such application the Committee shall make an endorsement on the certificate of origin in such form and subject to such conditions as may be prescribed, and such endorsement shall be sufficient to authorise the export from British India of such rubber.

Committee to
maintain
accounts of
quotas.

19. (1) The Committee shall maintain an account of every export quota allotted by it showing, in addition to such other particulars as the Committee may think fit, the licences issued against it and the unexhausted balance.

(2) The Committee shall maintain an account of all rubber imported from a place outside India the export of which was authorised by it under sub-section (2) of section 18.

(3) Any owner of a rubber estate or factory shall be entitled on payment of the requisite fee to a copy of the account relating to his quota, certified in the manner laid down in the by-laws.

Rubber for
export to be
covered by
licence and
certificate of
origin.

20. (1) No consignment of rubber shall be shipped or water-borne to be shipped for export from a port in British India until the owner has delivered to the Customs Collector either a valid export licence and a certificate of origin, covering the quantity
to be

to be shipped, issued by or on behalf of the Committee, or, in the case of rubber to which the provisions of section 18 apply, a certificate of origin endorsed by or on behalf of the Committee.

XIX of 1924.

(2) No permit for the passage of any rubber by land into any of the French or Portuguese Settlements bounded by India shall be granted under sub-section (1) of section 5 of the Land Customs Act, 1924, unless the application for such permit is accompanied by a valid export licence and a certificate of origin, covering the quantity to be passed, issued by or on behalf of the Committee, or, in the case of rubber to which the provisions of section 18 apply, a certificate of origin endorsed by or on behalf of the Committee.

21. (1) The Committee may serve by post a notice upon the owner of any rubber estate or factory requiring him to furnish, within such period not being less than thirty days as may be specified in the notice, such returns relating to the area planted with rubber or to the production, manufacture, sale or export of rubber produced on the estate or manufactured in the factory as it may deem necessary to enable it to discharge its duties under this Act. Power of Committee to call for returns.

(2) Where any return required under sub-section (1) in respect of any rubber estate or factory is not furnished to the Committee within the period specified in the notice, the Committee may refuse to allot a quota to that estate or factory under section 14 or, where a quota has already been allotted, may cancel the unexhausted balance of that quota and refuse to issue any further export licences and certificates of origin under section 15 against that quota.

22. (1) The Committee may charge and collect the following fees, namely:—

- (a) a licence fee for every export licence issued by it, at such rate, not exceeding one rupee per hundred pounds of rubber covered by the licence, as the Governor General in Council may, by notification in the Gazette of India, fix in this behalf; and
- (b) copying fees for certified copies of accounts of quotas at the rate of one rupee per copy:

Provided that the owner of any rubber estate or factory to which a quota has been allotted under section 14 may make a consolidated payment of export licence fees at the rate fixed under clause (a) to cover the whole of the quota.

(2) The Committee shall apply the fees collected by it under this section to the meeting of expenses incurred by it in pursuance of the purposes of this Act and, with the previous sanction

of the

of the Governor General in Council, to the payment of a contribution towards the maintenance of any international committee established in furtherance of the interest of the rubber industry in rubber-producing countries generally.

Validation of
acts already
done.

23. (1) All licences and certificates of origin for the export of rubber and all quotas issued or fixed by the Licensing Committees constituted under the Rubber Licensing Resolutions shall be deemed to be licences and quotas respectively issued or fixed under this Act.

(2) All transfers of the right to obtain export licences and certificates of origin from the said Licensing Committees shall be valid as if they had been made under this Act.

Power to make
rules.

24. The Governor General in Council may, by notification in the Gazette of India, make rules—

- (a) prescribing the manner in which the export quotas of rubber estates and factories shall be determined;
- (b) prescribing the conditions subject to which the export of rubber imported into British India may be permitted and the form of endorsement to be made on the certificates of origin accompanying such rubber;
- (c) prescribing the manner in which the right to export rubber to which sub-section (2) of section 15 applies shall be allocated among rubber estates and factories;
- (d) prescribing the form of export licences and certificates of origin; and
- (e) generally to carry out the purposes of this Chapter.

Bar of jurisdic-
tion.

25. No quota fixed and no order granting or refusing to grant any licence or certificate of origin under this Chapter shall be called in question in any Court.

CHAPTER III.

CONTROL OVER EXTENSION OF RUBBER CULTIVATION.

Control of
cultivation of
rubber.

26. So long as this Act remains in force no person shall plant rubber plants in any land, or replant any land with rubber plants, save in pursuance of a written permission granted by or on behalf of the Committee under this Act.

Permission to
plant rubber
plants.

27. (1) Permission under section 26 to plant rubber plants shall be granted only in respect of an area intended for the cultivation

cultivation of rubber plants for exclusively experimental purposes, and such area shall in every case be limited to the area necessary for such purposes.

(2) The total area of land in Burma in respect of which permission to plant rubber may be granted shall be such area, being as nearly as may be one-quarter of one per cent. of the total area in Burma which was planted with rubber plants on the 1st day of June, 1934, as the Governor General in Council, by notification in the Gazette of India, may specify in this behalf.

(3) The total area of land in any province other than Burma in respect of which permission to plant rubber may be granted shall be such area, being as nearly as may be one-quarter of one per cent. of the total area in the province which was planted with rubber plants on the 1st day of June, 1934, as the Governor General in Council, by notification in the Gazette of India, may specify in this behalf.

28. Permission under section 26 to replant land with rubber plants shall be subject to the following limitations, namely,—

Permission to replant land with rubber plants.

(a) no person shall be permitted to replant in any one year more than ten per cent. of the area of his estate that was planted with rubber plants on the 1st day of June, 1934, and

(b) no person shall be permitted to replant more than twenty per cent. of such area in all before the 31st day of December, 1938.

29. (1) Application for permission to plant rubber plants or to replant land with rubber plants shall be made to the Committee and shall contain a clear statement of all special circumstances justifying the application.

Application for permission to plant or replant.

(2) Subject to the provisions of sections 27 and 28, the Committee may grant or refuse the permission applied for, or may call for further information from the applicant.

(3) No order by the Committee under sub-section (2) shall be called in question in any Court.

30. (1) Any applicant aggrieved by an order of the Committee under section 29 may appeal to the Local Government within sixty days from the date thereof, and the Local Government may on such appeal cancel, modify or suspend any order of the Committee under that section.

Appeal to Local Government.

(2) The records of the Committee relating to proceedings under this Chapter shall be open to inspection at all reasonable times by any officer authorised in this behalf by the Local Government.

31. (1) The

Power of
Committee to
call for return
and to inspect
estates.

31. (1) The Committee may serve by post a notice upon the owner of any rubber estate, requiring him to furnish, within such period not being less than thirty days as may be specified in the notice, such returns relating to the cultivation of rubber plants on the estate as it may deem necessary to enable it to discharge its duties under this Act.

(2) Any member of the Committee and any officer of the Committee authorised by it in this behalf may, at any reasonable time, enter upon and inspect any portion of any rubber estate, and may require the owner of the estate to produce for inspection any records of the estate in his control or custody relating to the cultivation of rubber plants and the stocks of rubber on the estate.

(3) Where any return required under sub-section (1) in respect of any rubber estate is not furnished to the Committee within the period specified in the notice, the Committee may refuse to grant any permission under section 29 to plant rubber plants on that estate, or to replant any part of that estate.

CHAPTER IV.

SUPPLEMENTAL.

Certificate of
origin for
imported
rubber.

32. No rubber shall be imported by sea or by land into British India from any place outside India unless covered by a certificate of origin issued by an official empowered in that behalf by the Government of the country where the rubber was grown or produced.

Prohibition of
export of
leaves, etc.,
of rubber
plants.

33. No person shall export the leaves, flowers, seeds, buds, twigs, branches, roots or any living portion of the rubber plant that may be used to propagate it.

Submission of
returns
showing stocks
of rubber in
India.

34. (1) The owner of every rubber estate or factory and every person holding stocks of rubber shall submit to the Committee at such time and in such form as may be prescribed a return showing the stocks of rubber held by him together with such further information in regard thereto as may be prescribed.

(2) The Committee shall compile from such returns and submit to the Governor General in Council at such times and in such form as may be prescribed consolidated statements showing the total amount of stocks of rubber held in British India excluding Burma, and in Burma.

Member may
inspect
factories.

35. Any member of the Committee or of a sub-committee and any officer of the Committee authorised by it in this behalf may,

may, at any reasonable time, enter upon and inspect any factory, and may require any owner of a factory to produce for inspection any records of the factory in his control or custody relating to the manufacture in and export from the factory of rubber or to the stocks of rubber held in the factory.

36. The Governor General in Council may, by notification ^{Power to make rules.} in the Gazette of India, make rules—

- (a) prescribing the dates on which and the form in which returns of stocks shall be submitted to the Committee;
- (b) prescribing the further information, if any, to be included in such returns;
- (c) prescribing the dates on which and the form in which consolidated statements of stocks shall be submitted by the Committee; and
- (d) generally to carry out the purposes of this Chapter.

CHAPTER V.

PENALTIES AND PROCEDURE.

37. A breach of the provisions of sub-section (1) or sub-section (2) of section 20 or of section 32 or of section 33 shall be punishable as if it were an offence under item 8 of section 167 of the Sea Customs Act, 1878, and the provisions of section 168 and of Chapter XVII of that Act shall apply accordingly. ^{Penalty for illicit import or export.}

VII of 1878.

38. If default is made in submitting any return as required by sub-section (1) of section 34 the owner of the estate or factory as the case may be shall be punishable with fine which may extend to five hundred rupees. ^{Penalty for default in submitting return.}

39. Any owner of a rubber estate or factory or any person holding stocks of rubber, who has furnished any return under sub-section (1) of section 21, or sub-section (1) of section 31 or sub-section (1) of section 34 containing any particular which is false and which he knew to be false or did not believe to be true, shall be punishable with fine which may extend to one thousand rupees. ^{Penalty for making false return.}

40. Whoever obstructs any member of the Committee or of a sub-committee or any officer of the Committee while such member or officer is entering upon or inspecting any rubber estate under sub-section (2) of section 31, and whoever, having control over or custody of any records of a rubber estate relating

to the
13

Indian Rubber Control. [ACT XXVIII OF 1934.]

to the cultivation and stocks of rubber on that estate, refuses or fails to produce such records when required by a member of the Committee or of a sub-committee or an officer of the Committee under that sub-section, shall be punishable with fine which may extend to one thousand rupees.

Penalty for obstructing inspection of factory.

41. Whoever obstructs any member of the Committee or of a sub-committee or any officer of the Committee while such member or officer is entering upon or inspecting a factory under section 35, and whoever, having control over or custody of any records of a factory relating to the manufacture in or export from the factory of rubber or to the stocks of rubber held in the factory, refuses or fails to produce such records when required by a member of the Committee or of a sub-committee or an officer of the Committee under that section, shall be punishable with fine which may extend to one thousand rupees.

Penalty for illicit cultivation.

42. Whoever plants rubber plants or causes rubber plants to be planted or replants or causes to be replanted any land in contravention of section 26 shall be punishable with fine which may extend to one thousand rupees for the first offence, and with fine which may extend to five thousand rupees for any subsequent offence.

Removal of rubber plants planted without permission.

43. Where any person has been convicted of an offence under section 42 the convicting Court shall direct that the rubber plants in respect of which the offence was committed shall be removed from the land within a prescribed time, and in the event of the order not being duly complied with shall cause the rubber plants to be removed and recover the cost from the person convicted as if it were an arrear of land revenue due on the rubber estate on which the offence was committed.

Trial of offences under sections 38, 39, 40, 41 and 42.

44. (1) No Magistrate other than a Magistrate of the first class shall take cognizance of an offence under sections 38, 39, 40, 41 or 42 and such Magistrate may take cognizance of such an offence only upon complaint made by a person authorised by the Committee in this behalf, and with the previous sanction of the Local Government.

(2) The Committee shall be responsible for the conduct of all prosecutions of offences under sections 38, 39, 40, 41 and 42.

ACT No. XXIX OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 31st August, 1934.)

An Act further to amend the Indian Income-tax Act, 1922, for a certain purpose.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purpose hereinafter appearing; It is hereby enacted as follows:—

Short title.

Amendment
of section 49,
Act XI of 1922

1. This Act may be called the Indian Income-tax (Amendment) Act, 1934.

2. In section 49 of the Indian Income-tax Act, 1922,—

XI of 1922.

(a) in sub-section (1),—

(i) after the words "between the Indian rate of tax" the words "or the appropriate rate of United Kingdom income-tax, whichever is less," shall be inserted, and

(ii) the proviso shall be omitted; and

(b) to sub-section (2) the following clause shall be added, namely:—

"(d) the expression 'appropriate rate of United Kingdom income-tax' has the meaning assigned to that expression in section 27 of the Finance Act, 1920, as amended by the Finance Act, 1927."

Price anna 1 or 1½d.

GIPD—L131LD—26-9-34—6,000.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE PETROLEUM ACT, 1934

(XXX of 1934)

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THE SCHEDULE.

ACT No. XXX of 1934.

[[PASSED BY THE INDIAN LEGISLATURE.]]

(Received the assent of the Governor General on the 6th September, 1934.)

An Act to consolidate and amend the law relating to the import, transport, storage, production, refining and blending of petroleum and other inflammable substances.

WHEREAS it is expedient to consolidate and amend the law relating to the import, transport, storage, production, refining and blending of petroleum and other inflammable substances; It is hereby enacted as follows:—

PRELIMINARY.

1. (1) This Act may be called the Petroleum Act, 1934. Short title,
extent and
commence-
ment.
- (2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.
- (3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.
2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.
 - (a) "petroleum" means any liquid hydrocarbon or mixture of hydrocarbons, and any inflammable mixture (liquid, viscous or solid) containing any liquid hydrocarbon;
 - (b) "dangerous petroleum" means petroleum having its flashing-point below seventy-six degrees Fahrenheit;
 - (c) "flashing-point" of any petroleum means the lowest temperature at which it yields a vapour which will give a momentary flash when ignited, determined in accordance with the provisions of Chapter II and the rules made thereunder;
 - (d) "to transport" petroleum means to move petroleum from one place to another in British India, and includes moving from one place to another in British India by sea or across territory in India which is not part of British India;
 - (e) "to import" petroleum means to bring it into British India by land, sea or air, otherwise than during the course of transport;
 - (f) "to store" petroleum means to keep it in any one place, but does not include any detention happening during the ordinary course of transport;
 - (g) "motor

- (g) "motor conveyance" means any vehicle, vessel or aircraft for the conveyance of human beings, animals or goods, by land, water or air, in which petroleum is used to generate the motive power;
- (h) "prescribed" means prescribed by rules made under this Act.

CHAPTER I.

CONTROL OVER PETROLEUM.

Import,
transport and
storage
petroleum

3. (1) No one shall import, transport or store any petroleum save in accordance with the rules made under section 4.

(2) Save in accordance with the conditions of any licence for the purpose which he may be required to obtain by rules made under section 4, no one shall import any dangerous petroleum, and no one shall transport or store any petroleum.

Rules for the
import,
transport
and storage of
petroleum.

4. The Governor General in Council may make rules—

- (a) prescribing places where petroleum may be imported and prohibiting its import elsewhere;
- (b) regulating the import of petroleum;
- (c) prescribing the periods within which licences for the import of dangerous petroleum shall be applied for, and providing for the disposal, by confiscation or otherwise, of any dangerous petroleum in respect of which a licence has not been applied for within the prescribed period or has been refused and which has not been exported;
- (d) regulating the transport of petroleum;
- (e) specifying the nature and condition of all receptacles and pipe-lines in which petroleum may be transported;
- (f) regulating the places at which and prescribing the conditions subject to which petroleum may be stored;
- (g) specifying the nature, situation and condition of all receptacles in which petroleum may be stored;
- (h) prescribing the form and conditions of licences for the import of dangerous petroleum, and for the transport or storage of any petroleum, the manner in which applications for such licences shall be made, the authorities which may grant such licences and the fees which may be charged for such licences;
- (i) determining in any class of cases whether a licence for the transport of petroleum shall be obtained by the consignor, consignee or carrier;
- (j) providing

- (j) providing for the granting of combined licences for the import, transport and storage of petroleum, or for any two of such purposes;
- (k) prescribing the proportion in which any specified poisonous substance may be added to petroleum, and prohibiting the import, transport or storage of petroleum in which the proportion of any specified poisonous substance exceeds the prescribed proportion; and
- (l) generally, providing for any matter which in his opinion is expedient for proper control over the import, transport and storage of petroleum.

5. (1) No one shall produce, refine or blend petroleum save in accordance with the rules made under sub-section (2). Production, refining and blending of petroleum.

(2) The Governor General in Council may make rules—

- (a) prescribing the conditions subject to which petroleum may be produced, refined or blended; and
- (b) regulating the removal of petroleum from places where it is produced, refined or blended and preventing the storage therein and removal therefrom, except as dangerous petroleum, of any petroleum which has not satisfied the prescribed tests.

(3) The provisions of sub-section (1) and of the rules made under sub-section (2) so far as such provisions relate to the production of petroleum shall not apply to any matters regulated by rules made under section 13 of the Burma Oil Fields Act, 1918.

6. All receptacles containing dangerous petroleum shall have a stamped, embossed, painted or printed warning, either on the receptacle itself or, where that is impracticable, displayed near the receptacle, exhibiting in conspicuous characters the words "Petrol" or "Motor Spirit", or an equivalent warning of the dangerous nature of the petroleum: Receptacles of dangerous petroleum to show a warning.

Provided that this section shall not apply to—

- (a) any securely stoppered glass, stoneware or metal receptacle of less than two gallons capacity containing dangerous petroleum which is not for sale, or
- (b) a tank incorporated in a motor conveyance, or attached to an internal combustion engine, and containing petroleum intended to be used to generate motive power for the motor conveyance or engine, or
- (c) a pipe-line for the transport of petroleum, or
- (d) any tank which is wholly underground, or
- (e) any class of receptacles which the Governor General in Council may, by notification in the Gazette of India, exempt from the operation of this section.

7. Notwithstanding

No licence needed for small stocks of non-dangerous petroleum not in bulk.

7. Notwithstanding anything contained in this Chapter, a person need not obtain a licence for the transport or storage of non-dangerous petroleum if the total quantity in his possession at any one place does not exceed five hundred gallons and none of it is contained in a receptacle exceeding two hundred gallons in capacity.

No licence needed for small quantities of dangerous petroleum.

8. (1) Notwithstanding anything contained in this Chapter, a person need not obtain a licence for the import, transport or storage of dangerous petroleum not intended for sale if the total quantity in his possession does not exceed six gallons.

(2) Dangerous petroleum possessed without a licence under this section shall be kept in securely stoppered receptacles of glass, stoneware or metal which shall not in the case of receptacles of glass or stoneware exceed one quart in capacity or in the case of receptacles of metal five gallons in capacity.

Exemptions for motor conveyances and stationary engines.

9. (1) The owner of a motor conveyance, who complies with the requirements of the law for the time being in force relating to the registration and licensing of such conveyance and its driver or pilot and the owner of any stationary internal combustion engine, shall not be required to obtain a licence—

(a) for the import, transport or storage of any petroleum contained in any fuel tank incorporated in the conveyance or attached to the internal combustion engine, or

(b) for the transport or storage of dangerous petroleum, not exceeding twenty gallons in quantity in addition to any quantity possessed under clause (a),

provided the petroleum is intended to be used to generate motive power for the motor conveyance or engine.

(2) The dangerous petroleum transported or stored without a licence under clause (b) shall be kept as provided in sub-section (2) of section 8, and, if it exceeds six gallons in quantity, shall be stored in an isolated place which does not communicate with any room where any person resides or works or in any room where persons assemble.

No licence needed by railway administration acting as carrier.

10. Notwithstanding anything contained in this Chapter, a railway administration, as defined in section 3 of the Indian Railways Act, 1890, need not obtain any licence for the import or transport of any petroleum in its possession in its capacity as carrier.

IX of 1890.

Exemption of heavy oils.

11. Nothing in this Chapter shall apply to any petroleum which has its flashing-point not below two hundred degrees Fahrenheit.

General power of exemption.

12. The Governor General in Council may, by notification in the Gazette of India, exempt any petroleum specified in the notification from all or any of the provisions of this Chapter.

13. (1) The

13. (1) The Governor General in Council may authorise any officer by name or by virtue of office to enter any place where petroleum is being imported, stored, produced, refined or blended, or is under transport, and inspect all receptacles, plant and appliances used in connection with petroleum in order to ascertain if they are in accordance with the provisions of this Chapter and the rules made thereunder. ^{Inspection of places.}

(2) The Governor General in Council may make rules regulating the procedure of officers authorised under this section.

CHAPTER II.

THE TESTING OF PETROLEUM.

14. (1) The Governor General in Council may, by notification in the Gazette of India, authorise any officer by name or by virtue of office to enter any place where petroleum is being imported, transported, stored, produced, refined or blended and to inspect and take samples for testing of any petroleum found therein. ^{Inspection and sampling of petroleum.}

(2) The Governor General in Council may make rules—

- (a) regulating the taking of samples of petroleum for testing,
- (b) determining the cases in which payment shall be made for the value of samples taken, and the mode of payment, and
- (c) generally, regulating the procedure of officers exercising powers under this section.

15. (1) A standard apparatus for determining the flashing-point of petroleum shall be deposited with an officer to be appointed in this behalf by the Governor General in Council, by notification in the Gazette of India. ^{Standard Test Apparatus.}

(2) Such apparatus shall be engraved with the words "Standard Test Apparatus", and shall be verified and corrected from time to time and replaced when necessary, in accordance with rules made under section 21.

(3) The Standard Test Apparatus shall, on payment of the prescribed fee, be open to inspection at all reasonable times by any person wishing to inspect it.

16. (1) The officer appointed under section 15 shall, on payment of the prescribed fee, if any, compare with the Standard Test Apparatus any apparatus for determining the flashing-point of petroleum which may be submitted to him for this purpose. ^{Certification of other test apparatus.}

(2) If any apparatus is found by him to agree with the Standard Test Apparatus within prescribed limits, the officer shall

shall engrave such apparatus with a special number and with the date of the comparison, and shall give a certificate in respect of it in the prescribed form, certifying that on the said date the apparatus was compared with the Standard Test Apparatus and was found to agree with it within the prescribed limits, and specifying any corrections to be made in the results of tests carried out with the apparatus.

(3) A certificate granted under this section shall be valid for such period as may be prescribed.

(4) A certificate granted under this section shall, during the period for which it is valid, be proof, until the contrary is proved, of any matter stated therein.

(5) The officer shall keep a register in the prescribed form of all certificates granted by him under this section.

Testing officers.

17. The Governor General in Council may authorise any officer by name or by virtue of office to test petroleum of which samples have been taken under this Act, or which may have been submitted to him for test by any person, and to grant certificates of the results of such tests.

Manner of test.

18. All tests of petroleum made under this Act shall be made with a test apparatus in respect of which there is a valid certificate under section 16, shall have due regard to any correction specified in that certificate, and shall be carried out in accordance with rules made under section 21.

Certificate of testing.

19. (1) The testing officer after testing samples of petroleum shall make out a certificate in the prescribed form, stating whether the petroleum is dangerous or non-dangerous, and, if the petroleum is non-dangerous, the flashing-point of the petroleum.

(2) The testing officer shall furnish the person concerned, at his request, with a certified copy of the certificate, on payment of the prescribed fee, and such certified copy may be produced in any Court in proof of the contents of the original certificate.

(3) A certificate given under this section shall be admitted as evidence in any proceedings which may be taken under this Act in respect of the petroleum from which the samples were taken, and shall, until the contrary is proved, be conclusive proof that the petroleum is dangerous or non-dangerous, as the case may be, and, if the petroleum is non-dangerous, of its flashing-point.

Right to require re-test.

20. (1) The owner of any petroleum, or his agent, who is dissatisfied with the result of the test of the petroleum may, within seven days from the date on which he received intimation of the result of the test, apply to the officer empowered under section 14 to have fresh samples of the petroleum taken and tested.

(2) On

(2) On such application and on payment of the prescribed fee, fresh samples of the petroleum shall be taken in the presence of such owner or agent or person deputed by him, and shall be tested in the presence of such owner or agent or person deputed by him.

(3) If, on such re-test, it appears that the original test was erroneous, the testing-officer shall cancel the original certificate granted under section 19, shall make out a fresh certificate, and shall furnish the owner of the petroleum, or his agent, with a certified copy thereof, free of charge.

21. The Governor General in Council may make rules—

Power to
make rules
regarding
tests.

- (a) for the specification, verification, correction and replacement of the Standard Test Apparatus;
- (b) prescribing fees for the inspection of the Standard Test Apparatus;
- (c) regulating the procedure in comparing a test apparatus with the Standard Test Apparatus;
- (d) prescribing the form of certificate to be given in respect of a test apparatus so compared, and the period for which such certificates shall be valid;
- (e) prescribing the form of the register of such certificates;
- (f) prescribing fees for comparing a test apparatus with the Standard Test Apparatus;
- (g) regulating the procedure of testing officers in carrying out tests of petroleum, providing for the averaging of results where several samples of the same petroleum are tested, and prescribing the variations from standard temperatures which may be allowed;
- (h) prescribing the form of certificates of tests of petroleum and the fees which may be charged therefor;
- (i) providing, where the results of the testing of samples raise a doubt as to the uniformity of the quality of the petroleum in any lot under test, for the division of the lot into sub-lots, and for the selection and testing of samples of each sub-lot and for the averaging of results in accordance with the results of tests of those samples;
- (j) prescribing fees for re-tests under section 20 and providing for their refund where the original test was erroneous; and
- (k) generally, regulating the procedure of all officers performing duties connected with the testing of petroleum, and providing for any matter incidental to such testing.

22. The Governor General in Council may also make rules providing specially for the testing of any form of petroleum which

Special rules
for testing
viscous or
solid forms
of petroleum.

which is viscous or solid or contains sediment or thickening ingredients, and such rules may modify or supplement any of the provisions of this Chapter or of the rules made under section 21 in order to adapt them to the special needs of such tests.

CHAPTER III.

PENALTIES AND PROCEDURE.

General
penalty for
offences under
this Act.

23. (1) Whoever—

- (a) in contravention of any of the provisions of Chapter I or of any of the rules made thereunder, imports, transports, stores, produces, refines or blends any petroleum, or
- (b) contravenes any rule made under section 4 or section 5, or
- (c) breaks the condition of any licence held by him, issued under section 4, or
- (d) being for the time being in control or in charge of any place where petroleum is being imported, stored, produced, refined or blended or is under transport, refuses or neglects to show to any officer authorised under section 13 any receptacle, plant or appliance used in such place in connection with petroleum, or in any way obstructs or fails to render reasonable assistance to such officer during an inspection, or
- (e) being for the time being in control or in charge of any place where petroleum is being imported, transported, stored, produced, refined or blended, refuses or neglects to show to any officer authorised under section 14 any petroleum in such place, or to give him such assistance as he may require for the inspection of such petroleum, or refuses to allow him to take samples of the petroleum, or
- (f) being required, under section 27, to give information of an accident, fails to give such information as so required by that section,

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

(2) If any person, having been convicted of an offence punishable under sub-section (1), is again guilty of any offence punishable under that sub-section, he shall be punishable for every such subsequent offence with fine which may extend to two thousand rupees.

24. (1) In

24. (1) In any case in which an offence under clause (a) or clause (b) or clause (c) of sub-section (1) of section 23 has been committed, the convicting Magistrate may direct that—

Confiscation of petroleum and receptacles.

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

(b) where the offender is convicted of importing, transporting or storing petroleum exceeding the quantity he is permitted to import, transport or store, as the case may be, the whole of the petroleum in respect of which the offence was committed,

shall, together with the receptacles in which it is contained, be confiscated.

(2) This power may also be exercised by the High Court in the exercise of its appellate or revisional powers.

25. Offences punishable under this Act shall be triable, in the Presidency-towns, by a Presidency Magistrate, and elsewhere by a Magistrate of the first class, or by a Magistrate of the second class who has been specially empowered by the Local Government in this behalf.

26. (1) The Governor General in Council may, by notification in the Gazette of India, authorise any officer by name or by virtue of office to enter and search any place where he has reason to believe that any petroleum is being imported, transported, stored, produced, refined or blended otherwise than in accordance with the provisions of this Act and the rules made thereunder, and to seize, detain or remove any or all of the petroleum in respect of which in his opinion an offence under this Act has been committed.

Power of entry and search.

Vol 1898.

(2) The provisions of the Code of Criminal Procedure, 1898, relating to searches shall, so far as they are applicable, apply to searches by officers authorised under this section.

(3) The Governor General in Council may make rules regulating the procedure of authorised officers in the exercise of their powers under this section subject, however, to the provisions of sub-section (2).

27. Where any accident by explosion or fire, which is attended with loss of human life or serious injury to person or property, occurs as the result of the ignition of petroleum or petroleum vapour, or occurs in or near any place where petroleum is kept and under circumstances making it likely that it was the result of such ignition, the person for the time being in charge of the petroleum shall forthwith give information to the nearest Magistrate or to the officer in charge of the nearest police station.

Reports of accidents with petroleum.

Vol 1898.

28. (1) The inquiry mentioned in section 176 of the Code of Criminal Procedure, 1898, shall be held in all cases where

Inquiries into serious accidents with any petroleum.

any person has been killed by an accident which the Magistrate has reason to believe was the result of the ignition of petroleum or petroleum vapour.

(2) Any Magistrate empowered to hold an inquest may also hold an inquiry under the said section into the cause of any accident which he has reason to believe was the result of the ignition of petroleum or petroleum vapour, if such accident was attended by serious injury to person or property, notwithstanding that no person was killed thereby.

(3) For the purposes of this section a Commissioner of Police in a Presidency-town or in Rangoon shall be deemed to be a Magistrate empowered to hold an inquest.

(4) The result of all inquiries held in pursuance of this section shall be submitted as soon as may be to the Local Government.

CHAPTER IV.

SUPPLEMENTAL.

Provisions relating to rules.

29. (1) In making any rules under this Act, the Governor General in Council may—

(a) provide for any matter ancillary to such rules for which in his opinion provision is necessary to protect the public from danger arising from the import, transport, storage, production, refining or blending of petroleum, and

(b) make special provision for the special circumstances of any province or place.

(2) Every power to make rules conferred by this Act is subject to the condition of previous publication.

(3) All rules made under this Act shall be published in the Gazette of India and in the local official Gazette.

Power to apply Act to other substances.

30. (1) The Governor General in Council may, by notification in the Gazette of India, apply any or all of the provisions of this Act, and of the rules made thereunder with such modifications as he may specify, to any dangerously inflammable substance, other than an explosive, and thereupon the provisions so applied shall have effect as if such substance had been included in the definition of petroleum.

(2) The Governor General in Council may make rules providing specially for the testing of any substance to which any of the provisions of this Act have been applied by notification under sub-section (1), and such rules may supplement any of the provisions of Chapter II in order to adapt them to the special needs of such tests.

31. Where

of 1934.]

Petroleum.

31. Where any enactment confers powers upon any local authority in respect of the transport or storage of petroleum, the Governor General in Council may, by notification in the Gazette of India,—

Power to
limit powers
of local
authorities
over petroleum.

(a) limit the operation of such enactment, or

(b) restrict the exercise of such powers, in any manner he deems fit.

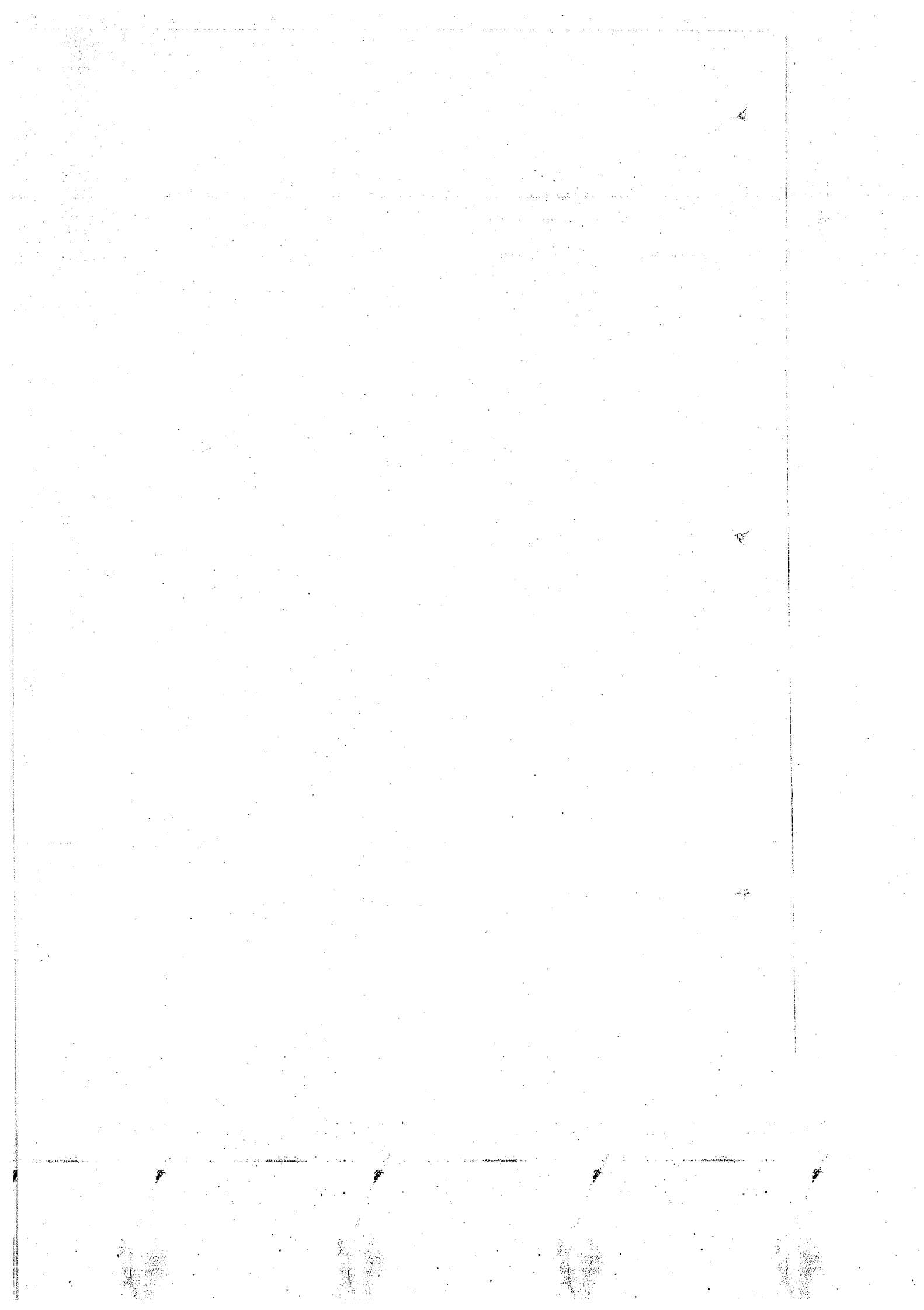
32. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof.

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 32.)

Year.	Number.	Short title.	Extent of repeal.
1899	VIII	The Indian Petroleum Act, 1899.	The whole.
1914	IV	The Decentralization Act, 1914.	So much of the Schedule as relates to the Indian Petroleum Act, 1899.



ACT No. XXXI OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 7th September, 1934.)

An Act to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for revenue purposes upon certain steel.

WHEREAS it is expedient to provide for the modification and continuance of the protection afforded to the iron and steel industry in British India, and to impose an excise duty for revenue purposes upon certain steel; It is hereby enacted as follows:—

1. (1) This Act may be called the Iron and Steel Duties Act, 1934.

Short title,
extent and
commencement.

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

(3) This section and section 10 shall come into force at once; the remaining sections shall come into force on the 1st day of November, 1934.

VIII of 1894,

2. In section 3 of the Indian Tariff Act, 1894,—

Amendment
of section 3,
Act VIII of
1894.

(a) for sub-sections (4) and (5) the following sub-section shall be substituted, namely:—

“(4) If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that any duty imposed on any article by Part VII of the Second Schedule has become ineffective or excessive for the purpose of securing the protection intended to be afforded by such duty to a similar article manufactured in India, he may, by notification in the Gazette of India, increase or reduce such duty to such extent as he thinks necessary either generally or in respect of such article when imported from or manufactured in any country or countries specified in the notification:

Provided

1

Price anna 1 or 1½d.

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British manufacture."

and

(b) sub-section (6) shall be renumbered as sub-section (5).

Amendment
of Schedule
II, Act VIII
of 1894.

3. (1) The amendments specified in the Schedule to this Act shall be made in the Second Schedule to the Indian Tariff Act, 1894, and shall have effect only up to the 31st day of March, 1941.

(2) Notwithstanding anything contained in section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the additional duties imposed by that section shall not be levied or collected on any article chargeable with duty under Item No. 142, 143, 144, 145, 145A, 146, 146A, 147, 148, 149, 149A, 150, 153 or 154 of the Second Schedule to the Indian Tariff Act, 1894, as amended by this Act.

VIII of 1894.

Excise duty on
steel ingots.

4. A duty of excise shall be levied at the rate of four rupees per ton on all steel ingots produced in British India after the commencement of this Act, and shall be payable by the manufacturer thereof.

Recovery of
duty with
penalty.

5. (1) If any duty payable under section 4 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may in lieu thereof recover any sum not exceeding twice the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue, and shall be recoverable in addition to and not in substitution for any other penalty incurred under this Act.

Application
the provisions
of Act VIII
of 1878
to the duty
on steel
ingots.

6. The Governor General in Council may, by notification in the Gazette of India, declare that any of the provisions of the Sea Customs Act, 1878, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on steel ingots imposed by section 4.

VIII of 1878.

Rebate on
export of
steel ingots
and articles
manufactured
therefrom.

7. When steel ingots on which the duty of excise imposed by this Act has been paid, or articles of iron or steel manufactured in British India from such ingots, are exported out of India, there shall be payable to the exporter of such ingots or articles.

articles, subject to such conditions as the Governor General in Council may prescribe, a refund at the following rates, namely:—

on ingots, blooms and billets—a refund at the rate of four rupees per ton;

on other manufactures of iron or steel—

(a) not fabricated—a refund at the rate of five and one-third rupees per ton.

(b) fabricated—a refund at the rate of six rupees per ton.

8. Whoever evades or attempts to evade the payment of any duty of excise payable by him under this Act, or fails to supply any information which he is required by any rules made under this Act to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

Penalty for evasion of duty or failure to supply information.

9. (1) The Governor General in Council may, by notification in the Gazette of India, make rules to carry into effect the purposes and objects of this Act.

Power of Governor General in Council to make rules.

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

(a) provide for the assessment and collection of the duty payable under section 4 and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which and the time at which the duty shall be payable, and the recovery of arrears;

(b) impose on manufacturers of steel ingots the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information, and the form of such records and returns, the particulars to be contained therein and the manner in which they shall be verified;

(c) authorise and regulate the inspection of any premises used for the manufacture of steel ingots;

(d) authorise and regulate the composition of offences against or liabilities incurred under the Act and rules; and

(e) prescribe the conditions under which the refunds referred to in section 7 shall be payable.

(3) In making any rule under this section the Governor General in Council may provide that a breach of the rule shall be punishable with fine not exceeding two thousand rupees.

10. Sub-section (3) of section 2 of the Steel Industry (Protection) Act, 1927, is hereby repealed.

Repeal.

THE SCHEDULE.

THE SCHEDULE.

(See section 3.)

Amendments to the Second Schedule to the Indian Tariff Act, 1894.

1. For Item No. 142 the following item shall be substituted, namely:—

" 142	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel— (a) of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(b) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher."

2. For Item No. 143 the following item shall be substituted, namely:—

" 143	IRON or STEEL angle, channel, tee, flat, beam, zed, trough and piling— (a) not fabricated— (i) of British manufacture— not coated with other metals.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	coated with other metals.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 43 per ton.
	(b) fabricated— (i) of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton."

3. For

of 1934.]

Iron and Steel Duties.

3. For Item No. 144 the following item shall be substituted, namely:—

" 144	IRON OR STEEL BAR AND ROD— (i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 39 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher."

4. For Item No. 145 the following item shall be substituted, namely:—

" 145	IRON OR STEEL BOLTS and NUTS, including hook-bolts and nuts for roofing but excluding fish bolts and nuts—	
	(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 1-9-0 per cwt.
	IRON OR STEEL FISH BOLTS and NUTS—	
	(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 4-5-0 per cwt."

5. For Item No. 145A the following item shall be substituted, namely:—

" 145A	IRON OR STEEL RIVETS—	
	(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 1-14-0 per cwt."

6. For

6. For Item No. 146 the following item shall be substituted, namely:—

" 146	IRON or STEEL PIPES and TUBES and fittings therefor, if riveted or otherwise built up of plates or sheets—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton."

7. After Item No. 146 the following item shall be inserted, namely:—

" 146A	CAST IRON PIPES and TUBES : also cast iron fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like—	
	(i) of British manufacture	10 per cent. <i>ad valorem</i> .
	(ii) not of British manufacture	Rs. 57-8-0 per ton."

8. For Item No. 147 the following item shall be substituted, namely:—

" 147	IRON or STEEL plates, excluding cast iron plates—	
	(a) not fabricated—	
	(i) of British manufacture— not coated with other metals.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	coated with other metals	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.
	(b) fabricated—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton."

9. For

9. For Item No. 148 the following item shall be substituted, namely:—

"148	IRON or STEEL sheets—	
	(a) not fabricated—	
	(1) not galvanized—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 32 per ton.
	(2) galvanized—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.
	(b) fabricated—	
	(1) not galvanized—	
	(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton.
	(2) galvanized—	
	(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 44 per ton."

10. Item

10. Item No. 148A shall be omitted.

11. For Item No. 149 the following item shall be substituted, namely:—

" 149	IRON OR STEEL wire, other than barbed or stranded wire, wire-rope or wire netting; and iron or steel wire nails— (i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.
	(ii) not of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 60 per ton. "

12. For Item No. 149A the following item shall be substituted, namely:—

" 149A	IRON OR STEEL, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India— (i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India, or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 27-5-0 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.
	Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item."	

13. For Item No. 150 the following item shall be substituted, namely:—

" 150	IRON OR STEEL RAILWAY TRACK MATERIAL— A. Rails (including tramway rails the heads of which are not grooved)— (a) 30 lbs. per yard and over, and fish-plates therefor— (i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
	(ii) not	

(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.
(b) under 30 lbs. per yard and fish-plates therefor—	
(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 39 per ton.
B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—	
(a) for rails 30 lbs. per yard and over—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.
(b) for rails under 30 lbs. per yard—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 43 per ton.
C. Sleepers and sleeper bars, other than cast iron—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.

(ii) not

(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.
D. Spikes (other than dog-spikes) and tie-bars—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 39 per ton.
E. Dogspikes—	
(i) of British manufacture .	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 2-15-0 per cwt.
F. Gibs, cotters, keys (including tapered key bars), distance pieces and other fastenings for use with iron or steel sleepers—	
(i) of British manufacture	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.
(ii) not of British manufacture.	1½ times the excise duty leviable for the time being on steel ingots produced in British India <i>plus</i> Rs. 2-15-0 per cwt."

14. Item No. 151 and Item No. 152 shall be omitted.

15. For Item No. 153 the following item shall be substituted, namely:—

"153 IRON OR STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of iron or steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks,

well

or 1934.]

Iron and Steel Duties.

well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (see Item No. 385) or any of the articles specified in Item No. 59A, 59D, 64, 87, 182 or 230—

(i) of British manufacture

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.

(ii) not of British manufacture.

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton."

16. For Item No. 154 the following item shall be substituted, namely:—

" 154 STEEL, tinplates and tinned sheets including tin taggers and cuttings of such plates, sheets or taggers—

(i) of British manufacture

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 38 per ton.

(ii) not of British manufacture.

1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 59 per ton."

17. For Item No. 235 the following item shall be substituted, namely:—

" 235	IRON ALLOYS, viz., ferro-manganese, ferro-silicon, ferro-chrome, spiegeleisen and the like as commonly used for steel making.	<i>Ad valorem</i>	20 per cent.	10 per cent.	"
	Iron, pig.				
	Iron rice bowls.				

18. In Item No. 236, in the second column,—

- the seventh and eighth entries shall be omitted;
- in the ninth entry, for the word "FENCING-WIRE" the word "WIRE" shall be substituted; and
- the following entry shall be added, namely:—"CAST IRON PLATES".

19. Item No. 236A shall be omitted.

20. For

Iron and Steel Duties. [ACT XXXI OF 1934.]

20. For Item No. 237 the following item shall be substituted, namely:—

" 237 "	STEEL INGOTS. IRON or STEEL blooms, billets and slabs, pro- vided that no piece less than 1½ inches square or thick shall be included in this item.	<i>Ad valorem</i>	The excise duty leviable for the time being on steel ingots produced in British India, or 20 per cent. <i>ad</i> <i>valorem</i> , whichever is higher.	The excise duty leviable for the time being on steel ingots produced in British India, or 10 per cent. <i>ad</i> <i>valorem</i> , whichever is higher.
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ACT No. XXXII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 8th
September, 1934.)

An Act to consolidate the law relating to customs duties.

WHEREAS it is expedient to consolidate the law relating to customs duties on goods imported into or exported from British India by sea and to customs duties on goods imported into or exported from British India by land; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Act, 1934.

Short title, extent and commencement.

(2) It extends to the whole of British India except the Chief Commissionership of Aden.

(3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf.

2. (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the First and Second Schedules.

Duties specified in Schedules to be levied.

(2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *ad valorem* and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article.

(4) Nothing in this Act shall authorise the levy of customs duties on any article carried from one customs port in British India to another such port except salt, opium and spirit.

3. (1) Where in respect of any article a preferential rate of revenue duty is specified in the First Schedule if the article is the produce or manufacture of the United Kingdom or of a British Colony, the duty to be levied and collected shall be at the standard rate, unless the article is the produce or manufacture of the United Kingdom or of a British Colony and the article is determined, in accordance with rules made under sub-section (2), to be such produce or manufacture.

Levy of duty where standard rate and preferential rate are specified.

(2) The

Price annas 6 or 8d.

(2) The Governor General in Council may, by notification in the Gazette of India, make rules—

(a) for determining if any article is the produce or manufacture of the United Kingdom or a British Colony; and

(b) making provision in cases where at the time of importation proof is not forthcoming where required in accordance with the rules made under clause (a) that any article is the produce or manufacture of the United Kingdom or a British Colony—

(i) whereby duty may be levied at the standard rate and a refund given of the extra duty paid, if such proof is produced within a prescribed period, and

(ii) whereby duty may be accepted provisionally at the preferential rate on execution of a bond for the payment of the balance of duty if such proof is not produced within the prescribed period, and for the recovery of any balance due after the expiry of the prescribed period as if such balance were duty short-levied within the meaning of section 39 of the Sea Customs Act, 1878.

VIII of 1878.

(3) For the purposes of this section and of the First Schedule, the expression "United Kingdom" means the United Kingdom of Great Britain and Northern Ireland, and the expression "British Colony" includes a British Protectorate and any of the Mandated Territories of Tanganyika, the Cameroons under British Mandate and Togoland under British Mandate.

Power of Governor General in Council to alter protective duties.

4. (1) Where, in respect of any article chargeable under the First Schedule with a duty characterised in the third column thereof as protective, the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that such duty has become ineffective or excessive for the purpose of securing the protection intended to be afforded by it to a similar article manufactured in India, he may, by notification in the Gazette of India, increase or reduce such duty to such extent as he thinks necessary either generally or in respect of such article when imported from or manufactured in any country or countries specified in the notification :

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British manufacture.

(2) The Governor General in Council may, by notification in the Gazette of India, prescribe the conditions subject to which articles

articles shall be deemed to be of British manufacture for the purposes of this section and of the First Schedule.

5. Where a customs duty at any rate prescribed by or under this Act or any other law for the time being in force is leviable on any article when imported into, or on any article when exported from, a port in British India, the Governor General in Council may, by notification in the Gazette of India, direct that a duty of customs at the like rate shall be leviable on any such article when imported or exported, as the case may be, by land from or to any territory outside British India, which he may, by a like notification, declare to be foreign territory for the purposes of this section.

Duties on imports and exports by land.

6. (1) Salt, opium and spirit imported from any port in British India and protected by the certificate of any officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the First Schedule exceeds the duty shown by such certificate to have been already paid in respect thereof.

Duty on salt, opium and spirit, when protected by a certificate.

(2) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaning of this section.

(3) Nothing in this section applies to spirit which is exported under bond for excise duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.

VIII of 1878.

7. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of the Madras Inland Customs Act, 1844, and so far as regards the Presidency of Bombay, the unrepealed provisions of the Bombay Land-customs Act, 1857, relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5.

VI of 1844.

XXIX of 1857.

Application of certain provisions as to duties and goods.

8. (1) Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon the production therein or the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose an additional duty

Additional import duty on bounty-fed articles.

equal

equal to the net amount of such bounty or grant, however the same be paid or bestowed.

(2) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).

Special import
duty on sugar
in certain cases.

9. (1) Where the rate of duty or other taxation imposed in any country, dependency or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar or five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then, upon the importation of any sugar from such country, dependency or colony into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose, in addition to any other duty or taxation imposed under this Act or any other law for the time being in force, a special duty not exceeding one moiety of such excess.

(2) The Governor General in Council may, from time to time, by general or special order, declare, for the purposes of sub-section (1),—

- (a) what articles or substances containing any saccharine matter shall be deemed to be "sugar" and what kinds of sugar shall be deemed to be "refined sugar" or "other sugar", respectively; and
- (b) what sums in the currency of British India shall be deemed to be the equivalent of "francs" and "centimes", respectively.

(3) The amount of the excess referred to in sub-section (1) shall be from time to time ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of sugar and for the assessment and collection of any special duty imposed upon the importation thereof under sub-section (1).

In contracts
amount of in-
creased or de-
creased duty
to be added
or deducted.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making

making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid where duty was chargeable at that time,—

- (a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, or any part thereof, is paid, the seller may add so much to the contract price as will be equivalent to the amount paid in respect of such duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and
- (b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract price as will be equivalent to the decrease of duty or remitted duty, and he shall not be liable to pay, or be sued for, or in respect of, such deduction.

11. (1) When the duty specified for any article in the First Schedule is characterised as protective in the third column of that Schedule, that duty shall have effect only up to the date, if any, specified in the seventh column of that Schedule.

Duration of protective duties and power of Governor General in Council to modify or remit certain duties.

(2) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty specified in the First Schedule in respect of wheat has become unnecessary or excessive, he may, by notification in the Gazette of India, remit such duty or reduce it to such extent as he thinks fit.

(3) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty specified in the First Schedule in respect of wheat flour is excessive, he may, by notification in the Gazette of India, reduce such duty to such extent as he thinks fit, but not so as to make it lower than an *ad valorem* duty of twenty per cent.

12. All notifications published under this Act may be cancelled by the authority publishing the same.

Power to cancel notifications.

13. (1) The Acts mentioned in the Third Schedule are repealed to the extent specified therein.

Repeals.

(2) All notifications published and all rules and orders made, or deemed to have been made, under any of those Acts and in force immediately before the commencement of this Act shall, so far as they are consistent herewith, be deemed to have been, respectively, published and made under this Act, and all references made, or deemed to be made, to the Indian Tariff Act, 1894, in Acts or Regulations passed before the commencement of this Act shall be deemed to be made to this Act.

Indian Tariff.

[ACT XXXII]

THE FIRST SCHEDULE.

IMPORT TARIFF.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the pro- duce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
SECTION I.						
LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM.						
1	ANIMALS, living, all sorts.	..	Free	..	..	..
2	BACON and HAM, not canned or bottled.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
3	FISH, not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
3 (1)	FISH, salted, wet	Revenue	Such rate or rates of duty not ex- ceeding one rupee per Indian maund of 82 2/7 lbs. avoirdupois weight as the Governor Gene- ral in Council may, by notifica- tion in the Gaz- ette of India, from time to time prescribe, <i>plus</i> 6 1/2 per cent. <i>ad valorem</i>.	..	..	..
3 (2)	FISH, salted, dry	Preferential revenue.	Rs. 3-8 per cwt.	..	Re. 1-8 per cwt.	..
3 (3)	FISH, unsalted, dry	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
3 (4)	FISHMAWS, including singally and sozille and sharkfins.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
4	BUTTER, CHEESE and GHEE.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
4 (1)	MILK, condensed or preserved, including milk cream.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..
5	CORAL, unprepared	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
5 (1)	COWRIES and SHELLS	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
5 (2)	IVORY, unmanufac- tured.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
SECTION II.						
PRODUCTS OF THE VEGETABLE KINGDOM.						
6	PLANTS, living, not otherwise specified.	..	Free	..	..	..
6 (1)	RUBBER STUMPS	..	Free	..	..	..
7	VEGETABLES, all sorts, fresh, dried, salted or preserved, not otherwise speci- fied.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..

8 FRUITS,

OF 1934.]

Indian Tariff.

Item No.	Name of article	Nature of duty	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
8	FRUITS, all sorts, fresh, dried, salted or preserved, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
8 (1)	CURRENTS	Revenue	Rs. 1-4 per cwt.	..	..	..
9	COFFEE not otherwise specified.	Preferential revenue.	25 per cent. <i>ad valorem</i> plus one anna per pound.	..	25 per cent. <i>ad valorem</i> .	..
9 (1)	COFFEE, canned or bottled.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	0 per cent. <i>ad valorem</i> .	..
9 (2)	TEA	Preferential revenue.	Five annas per pound.	..	Three annas per pound.	..
9 (3)	The following SPICES, namely:— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper—					
	(a) Unground	Preferential revenue.	45 per cent. <i>ad valorem</i> .	..	37½ per cent. <i>ad valorem</i> .	..
	(b) Ground	Revenue	37½ per cent. <i>ad valorem</i>.	..	..	..
9 (4)	The following UN-GROUND SPICES, namely:— Chillies, ginger and mace.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	22½ per cent. <i>ad valorem</i> .	..
9 (5)	BETELNUTS	Preferential revenue.	45 per cent. <i>ad valorem</i> .	..	37½ per cent. <i>ad valorem</i> .	..
9 (6)	VANILLA BEANS	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
10	GRAIN and PULSE, not otherwise specified, including broken grains and pulse, but excluding flour.	..	Free	..	..	..
10 (1)	WHEAT	Protective.	Rs. 2 per cwt.	..	..	March 31st, 1935.
11	FLOUR not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
11 (1)	WHEAT FLOUR	Protective.	Rs. 2-8 per cwt.	..	..	March 31st, 1935.
11 (2)	SAGO FLOUR	..	Free	..	..	..
11 (3)	SAGO and TAPIOCA	Preferential revenue.	30 per cent. <i>ad valorem</i> .	..	20 per cent. <i>ad valorem</i> .	..
11 (4)	STARCH and FARINA	Revenue	15 per cent. <i>ad valorem</i>.	..	..	..
12	SEEDS, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..

12 (1) OILSEEDS

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
12 (1)	OILSEEDS imported into British India by sea from the territories of any Prince or Chief in India.	...	Free	...	...	...
12 (2)	OILSEEDS, non-essential, all sorts not otherwise specified, including copra or coconut kernel.	Preferential revenue.	30 per cent. <i>ad valorem</i>.	...	20 per cent. <i>ad valorem</i>.	...
12 (3)	RUBBER SEEDS	...	Free	...	...	...
12 (4)	HOPS	...	Free	...	...	...
12 (5)	FODDER, BRAN and POLLARDS.	Revenue	2½ per cent. <i>ad valorem</i>.	...	...	...
13	DYEING and TANNING SUBSTANCES, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
13 (1)	BARKS for tanning	...	Free	...	...	...
13 (2)	CUTCH and GAMBIEE, all sorts.	Preferential revenue.	30 per cent. <i>ad valorem</i>.	...	20 per cent. <i>ad valorem</i>.	...
13 (3)	GUMS, RESINS and LAC, all sorts not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
13 (4)	GUMS, Arable, Benjamin (ras and cowrie) and DAMMER (including unrefined batu) and rosin.	Preferential revenue.	30 per cent. <i>ad valorem</i>.	...	20 per cent. <i>ad valorem</i>.	...
13 (5)	STICK or SEED LAC	...	Free	...	...	...
13 (6)	OPIMUM	Revenue	Rs. 30 per seer of 80 tolas or 18½ per cent. <i>ad valorem</i> , whichever is higher.	...	...	...
13 (7)	CINCHONA BARK	...	Free	...	...	...
14	CANES and RATTANS.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...

SECTION III.

FATTY SUBSTANCES, GREASES, OILS AND PRODUCTS OF THEIR DECOMPOSITION; PREPARED ALIMENTARY FATS; WAXES OF ANIMAL OR VEGETABLE ORIGIN.

15	All sorts of STEARINE, WAX, GREASE and ANIMAL FAT not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
15 (1)	LARD, not canned or bottled.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
15 (2)	BEESWAX	Preferential revenue.	30 per cent. <i>ad valorem</i>.	...	20 per cent. <i>ad valorem</i>.	...
15 (3)	TALLOW	...	Free	...	...	...
15 (4)	FISH OIL including whale oil not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...

15 (5) FISH OIL

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
15 (5)	FISH OIL and whale oil, hardened or hydrogenated.	Revenue .	Rs. 10 per cwt. .	...	...	...
15 (6)	VEGETABLE NON-ESSENTIAL OILS not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	...
15 (7)	The following VEGETABLE NON-ESSENTIAL OILS, namely, coconut, groundnut and linseed.	Preferential revenue.	35 per cent. <i>ad valorem</i>.	...	25 per cent. <i>ad valorem</i>.	...
15 (8)	All sorts of ANIMAL OILS not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...

SECTION IV.

PRODUCTS OF THE FOOD-PREPARING INDUSTRIES; BEVERAGES, ALCOHOLIC LIQUORS AND VINEGARS; TOBACCO.

16	Canned or bottled BACON, HAM and LARD.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
16 (1)	FISH, canned . .	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...
16 (2)	ISINGLASS, canned or bottled.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
17	SUGAR excluding confectionery.	Protective	Rs. 9-1 per cwt.	...	...	March 31st, 1938.
17 (1)	MOLASSES . .	Revenue .	31½ per cent. <i>ad valorem</i>.	...	...	...
17 (2)	CONFECTIONERY .	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...
17 (3)	SUGAR-CANDY . .	Revenue .	Rs. 10-8 per cwt..	...	...	...
18	COCOA and CHOCOLATE other than confectionery.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
19	BISCUITS, CAKES, and farinaceous and patent foods, canned or bottled.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
20	VEGETABLE PRODUCT, jams, jellies, pickles, chutnies, sauces and condiments, canned or bottled.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
20 (1)	FRUIT JUICES . .	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...
20 (2)	FRUITS and VEGETABLES, canned or bottled.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...
21	CANNED or BOTTLED PROVISIONS, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...

21 (1) PROVISIONS.

Indian Tariff.

[ACT XXXII

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
21 (1)	PROVISIONS and OIL-MAN'S STORES AND GROCERIES, all sorts not otherwise specified.	Revenue.	25 per cent. <i>ad valorem</i>.	..	..	..
21 (2)	All sorts of FOOD not otherwise specified.	Revenue.	25 per cent. <i>ad valorem</i>.	..	..	..
22	All sorts of DRINK not otherwise specified.	Revenue.	25 per cent. <i>ad valorem</i>.	..	..	..
22 (1)	ALE and BEER—					
	(a) In barrels or other containers containing 27 oz. or more.	Preferential revenue.	Re. 1-2 per Imperial gallon.	Fourteen annas per Imperial gallon.	..	..
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	Preferential revenue.	Three annas per bottle.	Two annas and four pies per bottle.	..	..
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	Preferential revenue.	One anna and six pies per bottle.	One anna and two pies per bottle.	..	..
	(d) In bottles containing less than 6½ oz. but not less than 5 oz.	Preferential revenue.	Nine pies per bottle.	Seven pies per bottle.	..	..
	(e) In other containers.	Preferential revenue.	Re. 1-8 per Imperial gallon.	Re. 1-2-8 per Imperial gallon.	..	..
22 (2)	PORTER, CIDER and other FERMENTED LIQUORS except ale and beer—					
	(a) In barrels or other containers containing 27 oz. or more.	Revenue.	Fifteen annas per Imperial gallon.	..	..	..
	(b) In bottles containing less than 27 oz. but not less than 20 oz.	Revenue.	Two annas and six pies per bottle.	..	..	..
	(c) In bottles containing less than 13½ oz. but not less than 10 oz.	Revenue.	One anna and three pies per bottle.	..	..	..
	(d) In bottles containing less than 6½ oz. but not less than 5 oz.	Revenue.	Seven and half pies per bottle.	..	..	..
	(e) In other containers.	Revenue.	Re. 1-4 per Imperial gallon.	..	..	..
22 (3)	WINES, not containing more than 42 per cent. of proof spirit—					
	(a) Champagne and other sparkling wines.	Revenue.	Rs. 13-2 per Imperial gallon.	..	..	..
	(b) Other sorts.	Revenue.	Rs. 7-8 per Imperial gallon.	..	..	..

22 (4) SPIRITS

of 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
22 (4)	<p>SPIRITS (other than denatured spirit)—</p> <p>(a) Brandy, gin, whisky and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.</p> <p>(b) Liqueurs, cordials, mixtures and other preparations containing spirit not otherwise specified—</p> <p>(i) entered in such a manner as to indicate that the strength is not to be tested.</p> <p>(ii) not so entered</p> <p>Provided that—</p> <p>(a) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were liable to a duty of 25 per cent. <i>ad valorem</i>;</p> <p>(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.</p>	<p>Revenue</p> <p>Revenue</p> <p>Revenue</p>	<p>Rs. 37-8 per Imperial gallon of the strength of London proof.</p> <p>Rs. 50 per Imperial gallon.</p> <p>Rs. 37-8 per Imperial gallon of the strength of London proof.</p>	<p>..</p> <p>..</p> <p>..</p>	<p>..</p> <p>..</p> <p>..</p>	<p>..</p> <p>..</p> <p>..</p>
22 (5)	<p>SPIRITS—</p> <p>(a) Bitters—</p> <p>(i) entered in such a manner as to indicate that the strength is not to be tested.</p> <p>(ii) not so entered</p>	<p>Preferential revenue.</p> <p>Preferential revenue.</p>	<p>Rs. 50 per Imperial gallon.</p> <p>Rs. 37-8 per Imperial gallon of the strength of London proof.</p>	<p>..</p> <p>..</p>	<p>Rs. 45 per Imperial gallon.</p> <p>Rs. 33-12 per Imperial gallon of the strength of London proof.</p>	<p>..</p> <p>..</p>

(b) Drugs

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
22 (5)	SPIRITS— <i>contd.</i>					
	(b) Drugs and medicines containing spirit—					
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Preferential revenue.	Rs. 40 per Imperial gallon.	Rs. 36 per Imperial gallon.	Rs. 36 per Imperial gallon.	..
	(ii) not so entered	Preferential revenue.	Rs. 29 per Imperial gallon of the strength of London proof.	Rs. 26 per Imperial gallon of the strength of London proof.	Rs. 26 per Imperial gallon of the strength of London proof.	..
	(c) Perfumed spirits	Preferential revenue.	Rs. 60 per Imperial gallon.	Rs. 52-8 per Imperial gallon.	..	..
	(d) Rum	Preferential revenue.	Rs. 37-8 per Imperial gallon of the strength of London proof.	..	Rs. 33-12 per Imperial gallon of the strength of London proof.	..
	<p>Provided that—</p> <p>(a) on any article chargeable under this item with the lower rate of duty, the duty levied shall in no case be less than 20 per cent. <i>ad valorem</i>, and on any article chargeable under this item with the higher rate of duty, the duty levied shall in no case be less than 30 per cent. <i>ad valorem</i>;</p> <p>(b) where the unit of assessment is the Imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.</p>					
22 (6)	DENATURED SPIRIT	Revenue	9½ per cent. <i>ad valorem</i>.	..	..	..
22 (7)	VINEGAR in casks	Revenue	2½ per cent. <i>ad valorem</i>.	..	..	..
23	OILCAKES	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
24	TOBACCO, manufactured, not otherwise specified.	Revenue	Rs. 3-12 per lb.	..	..	..

24 (1) CIGARS

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
24 (1)	CIGARS	Revenue .	112½ per cent. <i>ad valorem</i>.	...	...	...
24 (2)	CIGARETTES . . .	Revenue .	25 per cent. <i>ad valorem</i> and in addition either Rs. 8-2 per thousand or Rs. 3-4 per lb., whichever is higher.	...	...	...
24 (3)	TOBACCO, unmanufactured.	Preferential revenue.	Rs. 3-4 per lb.	...	Rs. 2-12 per lb.	...

SECTION V.

MINERAL PRODUCTS.

25	CHINA CLAY . . .	...	Free . . . .	...	...	...
25 (1)	SALT, excluding salt exempted under Item No. 25 (2).	Revenue .	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.	...	...	...
25 (2)	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.	...	Free . . . .	...	...	...
25 (3)	The following BUILDING and ENGINEERING MATERIALS, namely, chalk, lime and clay.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
25 (4)	CEMENT not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...

25 (5) PORTLAND

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
25 (5)	PORTLAND CEMENT excluding white Portland cement.	Preferential revenue.	Rs. 18-4 per ton.	Rs. 13.12 per ton.	...	...
25 (6)	STONE prepared as for road metalling.	...	Free . . .	...	...	...
25 (7)	MARBLE and STONE not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
26	METALLIC ORES, all sorts except ochres and other pigment ores.	...	Free . . .	...	...	...
27	COAL, COKE and PATENT FUEL.	Revenue .	Ten annas per ton	...	...	...
27 (1)	ASPHALT . .	Preferential revenue.	25 per cent. <i>ad valorem</i>.	...	15 per cent. <i>ad valorem</i>.	...
27 (2)	PITCH and TAR .	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
27 (3)	All sorts of MINERAL OILS not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
27 (4)	KEROSENE; also any MINERAL OIL other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Revenue .	Three annas and nine ples per Imperial gallon.	...	...	...
27 (5)	MINERAL OIL, not included in Item No. 27 (4) or Item No. 27 (6) which is suitable for use as an illuminant in wick lamps.	Revenue .	Three annas and nine ples per Imperial gallon.	...	...	...
27 (6)	MOTOR SPIRIT . .	Revenue .	Ten annas per Imperial gallon.	...	...	...
27 (7)	MINERAL OIL— (a) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	Revenue .	Rs. 15-10 per ton	...	...	...
	(b) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	Revenue .	12½ per cent. <i>ad valorem</i>.	...	...	...

27 (8) LUBRICATING

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
27 (8)	LUBRICATING OIL, that is, oil such as is not ordinarily used for any other purpose than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of the Fahrenheit thermometer by Abel's close test.	Preferential revenue.	Two annas and six pies per imperial gallon.	Six pies per Imperial gallon.	..	..

SECTION VI.

CHEMICAL AND PHARMACEUTICAL PRODUCTS; COLOURS AND VARNISHES; PERFUMERY; SOAP; CANDLES AND THE LIKE; GLUES AND GELATINES; EXPLOSIVES; FERTILISERS.

28	CHEMICALS, DRUGS and MEDICINES, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	..
28 (1)	BLEACHING PASTE and bleaching powder.	..	Free . . .	..	..	..
28 (2)	COPPERAS, green (ferrous sulphate).	Revenue .	2½ per cent. <i>ad valorem</i>.	..	..	..
28 (3)	SULPHUR . . .	..	Free . . .	..	..	..
28 (4)	LIQUID GOLD for glass-making.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i>.	..	..
28 (5)	HEAVY CHEMICALS, the following, namely:— Magnesium chloride.	Protective	Re. 1-5 per cwt. or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1939.
28 (6)	The following CHEMICALS, namely:— (a) Alum (ammonia alum, potash alum and soda alum).	Revenue .	25 per cent. <i>ad valorem</i> or Re. 1-6 per cwt., whichever is higher.	..	..	..
	(b) Magnesium sulphate or hydrated magnesium sulphate.	Revenue .	25 per cent. <i>ad valorem</i> or Re. 1-4 per cwt., whichever is higher.	..	..	..
28 (7)	The following CHEMICALS, namely, cadmium sulphide, cobalt oxide, selenium, uranium oxide and zinc oxide.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i>.	..	..
28 (8)	The following CHEMICALS, DRUGS and MEDICINES, namely, acetic, carbolic, citric and oxalic acids, naphthalene, potassium chlorate and potassium cyanide, bicarbonate of soda, borax, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium and zinc compounds not otherwise specified, aloes, asafoetida, cocaine, sarsaparilla and storax.	Revenue .	25 per cent. <i>ad valorem</i>.	..	..	..

28 (9) SACCHARINE

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
28 (9)	SACCHARINE (except in tablets) and such other substances as the Governor General in Council may, by notification in the Gazette of India, declare to be of a like nature or use to saccharine.	Revenue .	Rs. 6-4 per lb. .	..	..	..
28 (10)	SACCHARINE TABLETS	Revenue .	18½ per cent. <i>ad valorem</i> or Rs. 6-4 per pound of saccharine contents, whichever is higher.	..	..	..
28 (11)	ALKALOIDS OF OPIUM and their derivatives.	Revenue .	Rs. 30 per seer of 80 tolas or 18½ per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
28 (12)	ALKALOIDS extracted from CINCHONA BARK including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	..	Free . . .	..	..	..
28 (13)	ANTI-PLAQUE SERUM	..	Free . . .	..	..	..
28 (14)	TOILET REQUISITES not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..
29	CINEMATOGRAPH FILMS, not exposed.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i>.	..	..
29 (1)	CINEMATOGRAPH FILMS, exposed.	Revenue .	37½ per cent. <i>ad valorem</i>.	..	..	..
30	PAINTS, COLOURS and PAINTERS' MATERIALS, all sorts not otherwise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..
30 (1)	DYES derived from coal-tar, and coal-tar derivatives, used in any dyeing process.	Revenue .	10 per cent. <i>ad valorem</i>.	..	..	..

30 (2) PAINTS,

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
30 (2)	PAINTS, COLOURS and PAINTERS' MATERIALS, the following, namely:—					
	(a) Red lead, genuine dry, genuine moist and reduced moist.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(b) White lead, genuine dry.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 5-12 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(c) Zinc white, genuine dry.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(d) Paints, other sorts, coloured, moist—					
	(i) in packing of 1 lb. or over.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 8-8 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(ii) in packing of $\frac{1}{2}$ lb. and over but less than 1 lb.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 11-4 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(iii) in packing of $\frac{1}{2}$ lb. and over but less than $\frac{1}{2}$ lb.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 17 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(iv) in packing of less than $\frac{1}{2}$ lb.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 24 per cwt., whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
30 (8)	PAINTS, COLOURS and PAINTERS' MATERIALS, the following, namely:—					
	(a) Red lead, reduced dry.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 4-12 per cwt., whichever is higher.	..	..	..
	(b) White lead, genuine moist, and reduced dry or moist.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 5-12 per cwt., whichever is higher.	..	..	..
	(c) Zinc white, genuine moist.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 6 per cwt., whichever is higher.	..	..	..
	(d) Zinc white, reduced dry or moist.	Revenue.	25 per cent. <i>ad valorem</i> or Rs. 4-4 per cwt., whichever is higher.	..	..	..

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
30 (4)	The following PAINTS, COLOURS and PAINTERS' MATERIALS, namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1899.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
30 (5)	PLUMRAGO and GRAPHITE.	Preferential revenue.	30 per cent. <i>ad valorem</i>.	...	20 per cent. <i>ad valorem</i>.	...
30 (6)	PRINTERS' INK.	Revenue.	10 per cent. <i>ad valorem</i>.	...	...	...
30 (7)	LEAD PENCILS.	Preferential revenue.	30 per cent. <i>ad valorem</i> or one anna per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
30 (8)	SLATE PENCILS.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
31	NATURAL ESSENTIAL OILS, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
31 (1)	The following NATURAL ESSENTIAL OILS, namely, citronella, cinnamon, and cinnamon leaf.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...
31 (2)	The following NATURAL ESSENTIAL OILS, namely, almond, bergamot, gajupatti, camphor, cloves, eucalyptus, lavender, lemon, otto rose and peppermint.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
31 (3)	ESSENTIAL OILS, synthetic.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
31 (4)	CAMPOR.	Revenue.	50 per cent. <i>ad valorem</i>.	...	...	...
31 (5)	PERFUMERY not otherwise specified.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
32	SOAP not otherwise specified.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
32 (1)	SOAP, TOILET.	Preferential revenue.	35 per cent. <i>ad valorem</i> or Rs. 20 per cwt., whichever is higher.	25 per cent. <i>ad valorem</i>.	...	...
32 (2)	SOAP, HOUSEHOLD and LAUNDRY—					
	(a) in plain bars of not less than one pound in weight.	Revenue.	Rs. 4 per cwt.	...	...	...
	(b) other sorts.	Revenue.	Rs. 8-8 per cwt.	...	...	...

32 (3) POLISHES

of 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
32 (3)	POLISHES and compositions.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
32 (4)	CANDLES	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
33	GLUE, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
33 (1)	GLUE, clarified, liquid	Revenue	10 per cent. <i>ad valorem</i>.	...	...	...
34	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	Revenue	50 per cent. <i>ad valorem</i>.	...	...	...
34 (1)	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
34 (2)	FIREWORKS specially prepared as danger or distress lights for the use of ships.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
34 (3)	FIREWORKS, not otherwise specified.	Revenue	50 per cent. <i>ad valorem</i>.	...	...	...
34 (4)	MATCHES, undipped splints and veneers—					
	(a) Matches—					
	(1) In boxes or book-lets containing on an average not more than 40 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus ten annas per gross of boxes or booklets.	...	...	...
	(2) In boxes or booklets containing on an average more than 40 but not more than 60 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus fifteen annas per gross of boxes or booklets.	...	...	...
	(3) In boxes or booklets containing on an average more than 60 but not more than 80 matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus Re. 1-4 per gross of boxes or booklets.	...	...	...

34 (4) Matches.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
34 (4) — <i>contd.</i>	MATCHES, undipped splints and veneers — <i>contd.</i>					
	(a) Matches— <i>contd.</i> (4) All other matches.	Protective	The rate at which excise duty is for the time being leviable on such matches manufactured in British India plus one pie for every 48 matches or fraction thereof.	...	...	...
	(b) Undipped splints such as are ordinarily used for match-making.	Protective	Five annas and seven and a half pies per lb.	..	...	...
	(c) Veneers such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	Protective	Seven annas and six pies per lb.	...	...	...
35	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbolic lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral super-phosphates.	...	Free . . .	...	...	...

SECTION VII.

HIDES, SKINS, LEATHER, FUR SKINS, AND MANUFACTURES OF THESE MATERIALS.

36	HIDES and SKINS not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
36 (1)	HIDES and SKINS, RAW or SALTED.	...	Free . . .	...	...	...
36 (2)	SKINS (other than FUR SKINS), TANNED or DRESSED, and unwrought leather.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
37	The following LEATHER MANUFACTURES, namely, saddlery, harness, trunks and bags.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
37 (1)	LEATHER CLOTH including artificial leather, and other manufactures of leather not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
38	FUR SKINS, DRESSED.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...

SECTION VIII.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	

SECTION VIII.

RUBBER AND ARTICLES MADE OF RUBBER.

39	RUBBER, raw . . .	..	Free . . .	..	..	..
39 (1)	RUBBER TYRES and TUBES and other manufactures of rubber, not otherwise specified, excluding apparel and boots and shoes.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..

SECTION IX.

WOOD AND CORK AND WARES OF THESE MATERIALS; GOODS MADE OF PLAITING MATERIALS.

40	WOOD and TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	Revenue .	25 per cent. <i>ad valorem</i>.	..	..	..
40 (1)	FIREWOOD . . .	Revenue .	2½ per cent. <i>ad valorem</i>.	..	..	..
40 (2)	FURNITURE and CABINETWARE, not otherwise specified, excluding mouldings.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..
40 (3)	TEA CHESTS and parts and fittings thereof.	Revenue .	25 per cent. <i>ad valorem</i>.	..	..	..
41	CORK MANUFACTURES not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..
42	FURNITURE OF WICKER WORK or bamboo.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..

SECTION X.

PAPER AND ITS APPLICATIONS.

43	WOOD PULP . . .	Protective	Rs. 56-4 per ton .	..	..	March 31st, 1939.
44	PAPER, including chrome, marble, flint, poster and stereo printing paper; articles made of paper and papier maché; pasteboard, millboard and cardboard, all sorts, other than strawboard.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
44 (1)	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70 per cent. of the fibre content.	Protective	One anna and three pies per lb.	..	..	March 31st, 1939.
44 (2)	PRINTING PAPER, all sorts not otherwise specified which contain mechanical wood pulp amounting to not less than 70 per cent. of the fibre content; and strawboard; all sorts.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
44 (3)	WRITING PAPER— (a) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof. (b) All other sorts.	Protective	One anna and three pies per lb. or 184 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1939.
44 (4)	TRADE CATALOGUES and ADVERTISING CIRCULARS imported by packet, book, or parcel post.	..	Free	..	..	..
44 (5)	PAPER MONEY.	..	Free	..	..	..
44 (6)	NEWSPAPERS, OLD, in bales and bags.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
45	STATIONERY including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper but excluding paper and stationery otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..
45 (1)	BOOKS, PRINTED, including covers for printed books, maps, charts, and plans, proofs, music, manuscripts, and illustrations specially made for binding in books.	..	Free	..	..	..
45 (2)	PRINTS, ENGRAVINGS and PICTURES (including photographs and picture post cards) on paper or cardboard.	Revenue	50 per cent. <i>ad valorem</i>.	..	..	..

SECTION XI

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
SECTION XI.						
TEXTILE MATERIALS AND TEXTILE GOODS.						
46	SILK, RAW (excluding silk waste and noils), and silk cocoons.	Protective	25 per cent. <i>ad valorem</i> plus 14 annas per lb.	...	...	March 31st, 1939.
46 (1)	SILK WASTE and NOILS	Protective	25 per cent. <i>ad valorem</i>.	...	...	March 31st, 1939.
46 (2)	WOOL, RAW, and wool-tops.	...	Free . . .	...	...	...
46 (3)	COTTON, RAW . . .	Revenue .	Six pies per lb. .	...	...	...
46 (4)	TEXTILE MATERIALS, the following:— Raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	Revenue .	Raw hemp—18½ per cent. <i>ad valorem</i> ; all others—25 per cent. <i>ad valorem</i>.	...	...	...
46 (5)	SISAL and ALOE FIBRE	Preferential revenue.	30 per cent. <i>ad valorem</i>.	...	20 per cent. <i>ad valorem</i>.	...
47	SILK YARN including thrown silk warps but excluding sewing thread and yarn spun from silk waste or noils.	Protective.	25 per cent. <i>ad valorem</i> plus 14 annas per lb.	...	...	March 31st, 1939.
47 (1)	SILK YARN spun from waste or noils and silk sewing thread.	Protective.	25 per cent. <i>ad valorem</i>.	...	...	March 31st, 1939.
47 (2)	ARTIFICIAL SILK YARN and THREAD.	Revenue .	25 per cent. <i>ad valorem</i> or 3 annas per lb., whichever is higher.	...	...	...
47 (3)	WOOLLEN YARN not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	...	...
47 (4)	WOOLLEN YARN for weaving and knitting wool.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
47 (5)	COTTON THREAD other than sewing or darning thread.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
47 (6)	COTTON TWIST and YARN, and cotton sewing or darning thread— (a) of counts above 50's— (i) of British manufacture. (ii) not of British manufacture.	Protective. Protective.	5 per cent. <i>ad valorem</i> . 6½ per cent. <i>ad valorem</i>.	... ...	... ...	March 31st, 1939. March 31st, 1939.

(b) of counts

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
47 (6) —contd	COTTON TWIST and YARN, and cotton sewing or darning thread—contd.					
	(b) of counts 50's and below— (i) of British manufacture.	Protective.	5 per cent. <i>ad valorem</i> or 1½ annas per lb., whichever is higher.	...	...	March 31st, 1939.
	(ii) not of British manufacture.	Protective.	6½ per cent. <i>ad valorem</i> or 1½ annas per lb., whichever is higher.	...	...	March 31st, 1939.
47 (7)	TWIST and YARN of FLAX or JUTE.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
47 (8)	YARN (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	Revenue.	6½ per cent. <i>ad valorem</i>.	...	...	...
48	FABRICS, not otherwise specified, containing more than 90 per cent. of silk, including such fabrics embroidered with artificial silk—					
	(a) Pongee . . .	Protective.	50 per cent. <i>ad valorem</i> plus Re. 1 per lb.	...	...	March 31st, 1939.
	(b) Fujl, Boseki and corded (excluding white cord).	Protective.	50 per cent. <i>ad valorem</i> plus Re. 1-8 per lb.	...	...	March 31st, 1939.
	(c) Other sorts . .	Protective.	50 per cent. <i>ad valorem</i> plus Rs. 2 per lb.	...	...	March 31st, 1939.
48 (1)	FABRICS, not otherwise specified, containing more than 90 per cent. of artificial silk—					
	(a) of British manufacture.	Protective.	30 per cent. <i>ad valorem</i> or 2½ annas per square yard, whichever is higher.	...	...	March 31st, 1939.
	(b) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> or 4 annas per square yard, whichever is higher.	...	...	March 31st, 1939.
48 (2)	WOOLLEN FABRICS, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool.	Preferential revenue.	35 per cent. <i>ad valorem</i> or Re. 1-2 per lb., whichever is higher.	25 per cent. <i>ad valorem</i>.	...	...

48 (3) COTTON.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of.		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
48 (3)	COTTON FABRICS not otherwise specified, containing more than 90 per cent. of cotton—					
	(a) Grey piece-goods (excluding bordered grey chadars, dhuties, saris and scarves)—					
	(i) of British manufacture.	Protective.	25 per cent. <i>ad valorem</i> or 4½ annas per lb., whichever is higher.	...	...	March 31st, 1939.
	(i) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> or 4½ annas per lb., whichever is higher.	...	...	March 31st, 1939.
	(b) Cotton piece-goods and fabrics not otherwise specified—					
	(i) of British manufacture.	Protective.	25 per cent. <i>ad valorem</i>.	...	...	March 31st, 1939.
	(ii) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i>.	...	...	March 31st, 1939.
49 (4)	FABRICS, not otherwise specified, containing more than 10 per cent. and not more than 90 per cent. silk—					
	(a) containing more than 50 per cent. of silk or artificial silk or of both.	Protective.	50 per cent. <i>ad valorem</i> plus Rs.2 per lb.	...	...	March 31st, 1939.
	(b) containing not more than 50 per cent. of silk or artificial silk or of both—					
	(i) Containing more than 10 per cent. artificial silk.	Protective.	50 per cent. <i>ad valorem</i> or Re. 1-8 per lb., whichever is higher.	...	...	March 31st, 1939.
	(ii) containing no artificial silk or not more than 10 per cent. artificial silk.	Protective.	50 per cent. <i>ad valorem</i>.	...	...	March 31st, 1939.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
48 (5)	FABRICS, not otherwise specified, containing not more than 10 per cent. silk but more than 10 per cent. and not more than 90 per cent. artificial silk—					
	(a) containing 50 per cent. or more cotton—					
	(i) of British manufacture.	Protective.	30 per cent. <i>ad valorem</i> or 2 annas per square yard, whichever is higher.	..	..	March 31st, 1939.
	(ii) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> or 3½ annas per square yard, whichever is higher.	..	..	March 31st, 1939.
	(b) containing no cotton or containing less than 50 per cent. cotton—					
	(i) of British manufacture.	Protective.	30 per cent. <i>ad valorem</i> or 2½ annas per square yard, whichever is higher.	..	..	March 31st, 1939.
	(ii) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i> or 4 annas per square yard, whichever is higher.	..	..	March 31st, 1939.
48 (6)	FABRICS, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	..	..
48 (7)	FABRICS, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool, but containing more than 50 per cent. cotton and not more than 90 per cent. cotton—					
	(a) of British manufacture.	Protective.	25 per cent. <i>ad valorem</i>.	..	..	March 31st, 1939.
	(b) not of British manufacture.	Protective.	50 per cent. <i>ad valorem</i>.	..	..	March 31st, 1939.

48 (8) FABRICS,

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
48 (8)	FABRICS, not otherwise specified, containing not more than 10 per cent. silk or 10 per cent. artificial silk or 10 per cent. wool or 50 per cent. cotton.	Revenue.	25 per cent. <i>ad valorem</i>.	..	..	..
48 (9)	The following COTTON FABRICS, namely, Sateens, including italians of Sateen weave, velvets and velveteens and embroidered all-overs— (a) of British manufacture. (b) not of British manufacture.	Protective Protective	25 per cent. <i>ad valorem</i> . 85 per cent. <i>ad valorem</i>.	.. ..	.. ..	March 31st, 1939. March 31st, 1939.
48 (10)	FABRICS containing gold or silver thread.	Protective	50 per cent. <i>ad valorem</i>.	..	..	March 31st, 1939.
49	TEXTILE MANUFACTURES, the following articles when made wholly or mainly of any of the fabrics specified in Item No. 48, 48 (1), 48 (3), 48 (4), 48 (5), 48 (7), 48 (9) or 48 (10):— Bed sheets. Bed spreads. Bolster cases. Counterpanes. Cloths, table. Cloths, tray. Covers, bed. Covers, table. Dusters. Glass-cloths. Handkerchiefs. Napkins. Pillow cases. Pillow slips. Scarves. Shirts. Shawls. Sacks (cotton). Towels. Umbrella Coverings.	Protective	The <i>ad valorem</i> rates of duty applicable to the fabric of which the article is wholly or mainly made.	.. ..	.. ..	March 31st, 1939. March 31st, 1939.
49 (1)	FENTS, not exceeding 4 yards in length, being <i>bona fide</i> remnants of piece-goods or other fabrics.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	..	..
49 (2)	Ribbons	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	..	..
49 (3)	BLANKETS and RUGS (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..

49 (4) WOOLLEN

Item No.	Name of Article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
49 (4)	WOOLLEN CARPETS, FLOOR RUGS, SHAWLS and other manufactures of wool, not otherwise specified, including felt	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	...	...
49 (5)	COTTON BRAIDS or CORDS, the following, namely:— Ghoomsis and Muk-takesis.	Protective.	6½ annas per lb. .	...	...	March 31st, 1939.
50	JUTE MANUFACTURES not otherwise specified.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
50 (1)	Second hand or used GUNNY BAGS or cloth made of jute.	..	Free . .	...	...	...
50 (2)	HEMP MANUFACTURES	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
50 (3)	COTTON, HAIR and CANVAS PLY BEATING for machinery	Revenue .	6½ per cent. <i>ad valorem</i>.	...	...	...
50 (4)	ROPES, COTTON	.. .	Free . .	...	...	...
50 (5)	OIL CLOTH and FLOOR CLOTH.	Preferential revenue.	30 per ce <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
50 (6)	CORDAGE, ROPE and TWINE of vegetable fibre other than jute and cotton, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
50 (7)	MATS and MATTINGS, not otherwise specified.	Revenue .	25 per cent. <i>a valorem</i>.	...	...	...
50 (8)	COIR FIBRE, COIR YARN and COIR MATS and matting.	Preferential revenue.	30 per cent. <i>ad valorem</i>.	...	20 per cent. <i>ad valorem</i>.	...
51	SOCKS and STOCKINGS made wholly or mainly from silk or artificial silk.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...
51 (1)	WOOLLEN HOSIERY and woollen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent. of wool by weight.	Preferential revenue.	35 per cent. <i>ad valorem</i> or Re. 1-2 per lb., whichever is higher.	25 per cent. <i>ad valorem</i>.	...	...
51 (2)	COTTON HOSIERY, the following, namely:— Cotton undershirts, knitted or woven, and cotton socks or stockings.	Protective.	25 per cent. <i>ad valorem</i> or 12 annas per lb., whichever is higher.	...	...	March 31st, 1939.
51 (3)	COTTON KNITTED FABRIC.	Protective.	50 per cent. <i>ad valorem</i> or 12 annas per lb., whichever is higher.	...	...	March 31st, 1939.

52 APPAREL,

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
52	APPAREL, HOSIERY, HATBERDASHERY, MILLINERY and DRAPEY, not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	...
52 (1)	SILK or ARTIFICIAL SILK GOODS used or required for medical purposes, namely:—silk or artificial silk ligatures; elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets stockings, suspensory bandages, silk or artificial silk abdominal belts, silk or artificial silk web catheter tubes, and oiled silk or artificial silk.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
52 (2)	UNIFORMS and Accoutrements appertaining thereto, imported by a public servant for his personal use.	...	Free . . .	...	...	...
52 (3)	INSIGNIA and BADGES of official British and Foreign Orders.	...	Free . . .	...	...	...
53	TEXTILE MANUFACTURES, not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	...	...
53 (1)	RAGS and other paper making materials excluding wood pulp.	...	Free . . .	...	...	...

SECTION XII.

FOOTWEAR, HATS, UMBRELLAS AND PARASOLS; ARTICLES OF FASHION.

54	BOOTS and SHOES not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i> or 6 annas per pair, whichever is higher.	...	...	...
54 (1)	BOOTS and SHOES composed mainly of leather.	Preferential revenue. ...	30 per cent. <i>ad valorem</i> or 6 annas per pair, whichever is higher.	20 per cent. <i>ad valorem</i> or 5 annas per pair, whichever is higher.	...	...
54 (2)	UPPERS FOR BOOTS and SHOES unless entirely made of leather.	Revenue .	25 per cent. <i>ad valorem</i> or 3 annas per pair, whichever is higher.	...	...	...

55 HATS,

Indian Tariff.

[AOT XXXII]

Item No	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
55	HATS, CAPS, BONNETS and HATTERS' WARE, not otherwise specified.	Preferential revenue.	35 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i> .	25 per cent. <i>ad valorem</i>.	...
56	PARASOLS and SUNSHADES and fittings for umbrellas, parasols and sunshades.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
56 (1)	UMBRELLAS	Preferential revenue.	30 per cent. <i>ad valorem</i> or eight annas each, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
57	.....	...	...	...	...	...

SECTION XIII.

WARES OF STONE AND OF OTHER MINERAL MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.

58	Articles made of STONE or MARBLE.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
58 (1)	ASBESTOS MANUFACTURES, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
58 (2)	PACKING—Engine and Boiler—all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
59	BUILDING AND ENGINEERING MATERIALS, all sorts not of iron, steel or wood not otherwise specified, including tiles other than glass, earthenware or porcelain tiles, and fire-bricks not being component parts of any articles included in Item No. 72 or No. 74 (2).	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
59 (1)	BUILDING and ENGINEERING BRICKS.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
59 (2)	EARTHENWARE, CHINA and PORCELAIN, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
59 (3)	EARTHENWARE PIPES and SANITARY WARE.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
59 (4)	TILES OF EARTHENWARE and PORCELAIN.	Preferential revenue.	30 per cent. <i>ad valorem</i> or two annas per square foot, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...

59 (5) DOMESTIC

Item No.	Name of article	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration for protective rates of duty
				The United Kingdom.	A British Colony.	
59 (5)	DOMESTIC EARTH-ENWARE, CHINA and PORCELAIN, the following, namely:—					
	(a) Tea cups and coffee cups—					
	(i) having a capacity of more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(ii) having a capacity of not more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or four annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(b) Saucers—					
	(i) for use with tea cups or coffee cups having a capacity of more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or five annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(ii) for use with tea cups or coffee cups having a capacity of not more than 7½ ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or two annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(c) Tea-pots—					
	(i) having a capacity of more than 20 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Rs. 3 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(ii) having a capacity of more than 10 ozs. and not more than 20 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re.1-8 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(iii) having a capacity of not more than 10 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or twelve annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(d) Sugar-bowls	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re.1-8 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(e) Jugs having a capacity of over 10 ozs.	Preferential revenue.	30 per cent. <i>ad valorem</i> or twelve annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(f) Plates over 5½ inches in diameter—					
	(i) over 8½ inches in diameter.	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re. 1 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...
	(ii) not over 8½ inches in diameter.	Preferential revenue.	30 per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
59 (6)	COVERED ORUCIBLES for glass-making.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i>.	...	...
60	GLASS and GLASSWARE not otherwise specified, and lacquered ware.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
60 (1)	GLASS GLOBES and CHIMNEYS for lamps and lanterns—					
	(a) Globes for hurricane lanterns.	Revenue .	25 per cent. <i>ad valorem</i> or four annas and six ples per dozen, whichever is higher.	...	...	...
	(b) Other globes and chimneys having an external base diameter of over one inch.	Revenue .	25 per cent. <i>ad valorem</i> or three annas per dozen, whichever is higher.	...	...	...
60 (2)	ELECTRIC LIGHTING BULBS.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...
60 (3)	GLASS BANGLES, GLASS BEADS and false pearls.	Revenue .	50 per cent. <i>ad valorem</i>.	...	...	...

SECTION XIV.

REAL PEARLS, PRECIOUS STONES, PRECIOUS METALS AND WARES OF THOSE MATERIALS ; COIN (SPECIE).

61	PRECIOUS STONES, unset and imported, uncut, and Pearls, unset.	...	Free . . .	...	...	...
61 (1)	PRECIOUS STONES, unset and imported cut.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
61 (2)	SILVER BULLION and SILVER SHEETS and PLATES which have undergone no process of manufacture subsequent to rolling.	Revenue .	Five annas per ounce.	...	...	...
61 (3)	GOLD BULLION and GOLD SHEETS and PLATES which have undergone no process of manufacture subsequent to rolling.	...	Free . . .	...	...	...
61 (4)	SILVER PLATE and SILVER MANUFACTURES, all sorts not otherwise specified.	Revenue .	50 per cent. <i>ad valorem</i>.	...	...	...

61 (5) SILVER

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
61 (5)	SILVER THREAD and WIRE (including so-called gold thread and wire mainly made of silver) and silver leaf including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.	Protective.	62½ per cent. <i>ad valorem</i>.	...	...	March 31st, 1941.
61 (6)	GOLD PLATE, GOLD LEAF and GOLD MANUFACTURES, all sorts not otherwise specified.	Revenue.	50 per cent. <i>ad valorem</i>.	...	...	...
61 (7)	GOLD or GOLD-PLATED PEN NIBS.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...
61 (8)	ARTICLES, other than cutlery and surgical instruments, PLATED WITH GOLD or SILVER.	Revenue.	50 per cent. <i>ad valorem</i>.	...	...	...
61 (9)	CUTLERY PLATED WITH GOLD or SILVER.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...
61 (10)	JEWELLERY and JEWELS.	Revenue.	50 per cent. <i>ad valorem</i>.	...	...	...
62	CURRENT COIN of the Government of India.	...	Free . . .	...	...	...
62 (1)	SILVER COIN, not otherwise specified.	Revenue.	Five annas per ounce.	...	...	...
62 (2)	GOLD COIN . . .	...	Free . . .	...	...	...

SECTION XV.

BASE METALS AND ARTICLES MADE THEREFROM.

63	IRON or STEEL, OLD .	Revenue .	15 5/8 per cent. <i>ad valorem</i>.	...	...	...
63 (1)	IRON ALLOYS, viz., ferro-manganese, ferro-silicon, ferro-chrome, spiegeleisen and the like as commonly used for steel making.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	...	...
63 (2)	IRON or STEEL angle, channel, tee, flat, beam, zed, trough and piling— (a) not fabricated— (i) of British manufacture— not coated with other metals.	Protective.	1½ times the ex-cise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.

coated

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (2) -contd.	IRON or STEEL angle, channel, tee, flat, beam, zed, trough and piling— contd. (a) not fabricated— contd. (i) of British manufacture— contd. coated with other metals.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 43 per ton.	..	..	March 31st, 1941.
	(b) fabricated— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
63 (3)	IRON or STEEL BAR and ROD— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 39 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
63 (4)	IRON, pig	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..

Item No.	Name of article	Nature of duty.	Standard rate of duty.	Preferential rate or duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (5)	IRON RICE BOWLS .	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..
63 (6)	CAST IRON PIPES and TUBES: also cast iron fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like— (i) of British manufacture.	Protective.	10 per cent. <i>ad valorem</i>.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	Rs. 57-8-0 per ton	..	..	March 31st, 1941.
63 (7)	CAST IRON PLATES .	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..
63 (8)	STEEL INGOTS . IRON or STEEL blooms, billets and slabs, provided that no piece less than 1½ inches square or thick shall be included in this item.	Preferential revenue.	The excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.	The excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..
63 (9)	IRON or STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of iron or steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware or any of the articles specified in Item No. 72, 72 (3), 74 (1), 75 (3), 75 (4) or 76 (1)— (a) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	(b) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.

63 (10) *Steel*.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (10)	STEEL, tinplates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 38 per ton.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 59 per ton.	..	..	March 31st, 1941.
63 (11)	IRON or STEEL ANCHORS and CABLES.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..
63 (12)	A. IRON or STEEL BOLTS and NUTS, including hook-bolts and nuts for roofing but excluding fish bolts and nuts— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 1-9-0 per cwt.	..	..	March 31st, 1941.
	B. IRON or STEEL FISH BOLTS and NUTS— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 4-5-0 per cwt.	..	..	March 31st, 1941.

63 (18) IRON

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty. *
				The United Kingdom.	A British Colony.	
63 (13)	IRON or STEEL EXPANDED METAL.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..
63 (14)	IRON or STEEL HOOPS and STRIPS.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..
63 (15)	IRON or STEEL RIVETS—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 1-14-0 per cwt.	..	..	March 31st, 1941.
63 (16)	IRON or STEEL NAILS and WASHERS, all sorts not otherwise specified.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..
63 (17)	IRON or STEEL PIPES and TUBES and fittings therefor, if riveted or otherwise built up of plates or sheets—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton.	..	..	March 31st, 1941.
63 (18)	IRON or STEEL PIPES and TUBES; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks, and the like, excluding pipes, tubes and fittings therefor otherwise specified.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	..	..

63 (19) IRON

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (19)	IRON or STEEL plates excluding cast iron plates—					
	(a) not fabricated—					
	(i) of British manufacture— not coated with other metals.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	coated with other metals.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.	..	..	March 31st, 1941.
	(b) fabricated—					
63 (20)	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	..	..	March 31st, 1941.
	IRON or STEEL SHEETS—					
	(a) not fabricated—					
63 (20)	(1) not galvanized—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.

(ii) uou

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
68(20) — <i>contd.</i>	IRON or STEEL SHEETS— <i>contd.</i> (a) not fabricated— — <i>contd.</i> (1) not galvanized— — <i>contd.</i> (ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 32 per ton.	...	...	March 31st, 1941.
	(2) galvanized— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton.	...	...	March 31st, 1941.
	(b) fabricated— (1) not galvanized— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 12 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 35 per ton.	...	...	March 31st, 1941.
	(2) galvanized— (i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.

(ii) not

[ACT. XXVI]

B. Switches

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (21)— contd.	IRON or STEEL RAILWAY TRACK MATERIAL— <i>contd.</i>					
	B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—					
	(a) for rails 30 lbs. per yard and over—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	—	—	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.	—	—	March 31st, 1941.
	(b) for rails under 30 lbs. per yard—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 11 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 43 per ton.	..	..	March 31st, 1941.

C. Sleepers,

Indian Tariff.

[ACT XXXI]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (21)— contd.	IRON OR STEEL RAILWAY TRACK MATERIAL— <i>contd.</i>					
	C. Sleepers, and sleeper bars, other than cast iron—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st 1941.
	D. Spikes (other than dogspikes) and tie-bars—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 10 per ton; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 30 per ton.	..	..	March 31st, 1941.
	E. Dogspikes—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 2-15-0 per cwt.	..	..	March 31st, 1941.

or 1984.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (21) <i>concl'd.</i>	IRON OR STEEL RAILWAY TRACK MATERIAL— <i>concl'd.</i> F. Gibs, cotters, keys (including tapered keybars), distance pieces and other fastenings for use with iron or steel sleepers— (i) of British manufacture.	Protective.	1½ times the ex-cise duty leviable for the time being on steel ingots produced in British India plus 7 annas per cwt.; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the ex-cise duty leviable for the time being on steel ingots produced in British India plus Rs. 2-15-0 per cwt.	...	...	March 31st, 1941.
63 (22)	IRON OR STEEL RAILWAY TRACK MATERIALS not otherwise specified, including bearing plates, cast iron sleepers and lever boxes.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	...	...
63 (23)	IRON OR STEEL TRAMWAY TRACK MATERIALS not otherwise specified, including rails, fishplates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	...	...
63 (24)	IRON OR STEEL BARBED or STRANDED WIRE and wire rope	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	...	...
63 (25)	IRON OR STEEL WIRE, other than barbed or stranded wire, wire rope or wire netting; and iron or steel wire nails— (i) of British manufacture.	Protective.	1½ times the ex-cise duty leviable for the time being on steel ingots produced in British India plus Rs. 25 per ton.	...	...	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the ex-cise duty leviable for the time being on steel ingots produced in British India plus Rs. 60 per ton.	...	...	March 31st, 1941.

63 (26) IRON

43

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
63 (26)	IRON or STEEL (other than bar or rod) specially designed for the reinforcement of concrete.	Preferential revenue.	20 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i>.	...	...
63 (27)	IRON or STEEL, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India—					
	(i) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
	(ii) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 27-8-0 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.	...	...	March 31st, 1941.
	Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.					
63 (28)	All sorts of IRON and STEEL and manufactures thereof not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
63 (29)	ENAMELLED IRONWARE, the following, namely:—					
	(a) Signboards	Preferential revenue.	30 per cent. <i>ad valorem</i> or four and a half annas per square foot, whichever is higher.	20 per cent. <i>ad valorem</i>.	...	...

(b) Domestic

of 1984.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony	
63 (29) —contd.	ENAMELLED IRON-WARE, the following, namely— <i>contd.</i> (b) Domestic hollow-ware, the following, namely, basins, bowls, dishes, plates and thalass, including rice-cups, rice-bowls and rice-plates— (c) having no diameter exceeding 19 centimetres. (d) having any diameter exceeding 19 centimetres.	Preferential revenue. Preferential revenue.	30 per cent. <i>ad valorem</i> or per dozen four annas plus one anna for every two centimetres or part thereof by which any diameter exceeds 11 centimetres, whichever is higher. 30 per cent. <i>ad valorem</i> or per dozen eight annas plus two annas for every two centimetres or part thereof by which any diameter exceeds 19 centimetres, whichever is higher.	20 per cent. <i>ad valorem</i> . 20 per cent. <i>ad valorem</i>.	......	......
64	COPPER, WROUGHT, and manufactures of copper, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
64 (1)	COPPER, SCRAP	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
65	GERMAN SILVER including nickel silver.	Preferential revenue	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
66	ALUMINIUM—circles, sheets and other manufactures not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
66 (1)	UNWROUGHT INGOTS, blocks and bars of ALUMINIUM.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
67	LEAD, WROUGHT—the following articles, namely, pipes and tubes and sheets other than sheets for tea chests.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
67 (1)	LEAD SHEETS for tea chests.	Revenue	25 per cent. <i>ad valorem</i>.	...	...	...
68	ZINC or SPelter, wrought or manufactured, not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...

68 (1) ZINC

45

Indian Tariff.

[ACT XXXII

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
68 (1)	ZINC, UNWROUGHT, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	...	Free . . . .	...	...	...
69	TIN, BLOCK . . .	Revenue .	Rs. 312-8 per ton	...	...	...
70	BRASS, BRONZE and similar alloys, wrought, and manufactures thereof not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
70 (1)	All sorts of metals other than iron and steel, and manufactures thereof, not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
71	HARDWARE, IRON-MONGERY and TOOLS, all sorts not otherwise specified, including incandescent mantles but excluding machine tools and agricultural implements.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
71 (1)	The following HARDWARE, IRONMONGERY and TOOLS, namely, agricultural implements not otherwise specified, buckets of tinned or galvanized iron, and pruning-knives.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
71 (2)	CUTLERY, all sorts not otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
71 (3)	METAL FURNITURE and CABINETWARE.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
71 (4)	PRINTING TYPE .	Revenue .	One anna and three pies per lb.	...	...	...
71 (5)	The following PRINTING MATERIALS, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	Revenue .	2½ per cent. <i>ad valorem</i>.	...	...	...
71 (6)	BLOCKS for the withering of tea leaf.	Revenue .	2½ per cent. <i>ad valorem</i>.	...	...	...

SECTION XV 1.

of 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	

SECTION XVI.

MACHINERY AND APPARATUS; ELECTRICAL MATERIAL.

72	MACHINERY, namely, such of the following articles as are not otherwise specified:— (a) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts; (b) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; (c) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose; (d) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;	Revenue .	10 per cent. <i>ad valorem</i>
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(e) bare

Indian Tariff.

[ACT XXXII

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72— <i>contd.</i>	<p>MACHINERY, namely, such of the following articles as are not otherwise specified—<i>contd.</i></p> <p>(c) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.</p> <p>NOTE.—The term 'industrial system' used in sub-item (c) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.</p>					
72 (1)	<p>The following TEXTILE MACHINERY and APPARATUS by whatever power operated, namely, healds; heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pins; dobblers; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coil mat shearing machines; coil fibre willowing machines; heald knitting machines; dobby cards; latices and lags for dobblers; wooden winders; silk looms; silk throwing and reeling</p>	Revenue.	10 per cent. ad valorem.	...	...

machines;

of 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (1) -contd.	machines: cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbl finishing machinery; hank bollers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions, temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.					
72 (2)	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electric type blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for	Revenue .	10 per cent. <i>ad valorem</i>.	...	...	...

type-casting.

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (2) -contd.	type-casting, rule bending machines, rule mitring machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines but excluding ink and paper.					
72 (3)	COMPONENT PARTS OF MACHINERY as defined in Items Nos. 72, 72 (1) and 72 (2), namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	Revenue .	10 per cent. <i>ad valorem</i>.	...	...	...
72 (4)	PASSENGER LIFTS and component parts and accessories thereof.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
72 (5)	DOMESTIC REFRIGERATORS.	Preferential revenue.	80 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
72 (6)	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	Preferential revenue.	80 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
72 (7)	WATER-LIFTS, SUGAR-MILLS, sugar centrifuges, sugar pugmills, oil-presses, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling sugar-cane juice.	...	Free . . .	...	...	...

72 (8) The

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (8)	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff cutters, root-cutters, ensilage cutters, horse and bullock gear, ploughs, cultivators, scarifiers, harrows, clod crushers, seed-drills, hay tedders, hay presses, potato-diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beet pulpers, broadcast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes; also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.	...	Free . . .	...	...	...
72 (9)	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dyers, butter workers, milk-bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these	...	Free . . .	...	...	...

appliances,

Indian Tariff.

[ACT XXXI]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
72 (9) -contd.	appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.					
73	ELECTRICAL INSTRUMENTS, apparatus and appliances, not otherwise specified, excluding telegraphic and telephonic.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
73 (1)	The following ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES, namely:— Electrical Control Gear and Transmission Gear, namely, switches (excluding switch-boards), fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eighth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading-in tubes and the like of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof but excluding electrical earthenware and porcelain otherwise specified.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...

73 (2) The

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
73 (2)	The following ELECTRICAL INSTRUMENTS, APPARATUS AND APPLIANCES, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flashlights, carbons, condensers, and bell apparatus, and switch-boards designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
73 (3)	TELEGRAPHIC INSTRUMENTS AND APPARATUS and parts thereof imported by, or under the orders of, a Railway Administration.	Revenue	15½ per cent. <i>ad valorem</i>.	..	..	..
73 (4)	WIRELESS RECEPTION INSTRUMENTS AND APPARATUS and component parts thereof, including all electric valves, amplifiers and loud speakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	..	..
73 (5)	ELECTRICAL EARTHENWARE AND PORCELAIN, the following, namely:—					
	(a) Insulators, Shackle, Sinclair, Cordeaux or Pin-type, not otherwise specified—					
	(i) fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or Re. 1-2 per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(ii) not fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or fourteen annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(b) Two-way cleats	Preferential revenue.	30 per cent. <i>ad valorem</i> or four annas per gross of pairs, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(c) Spacing insulators.	Preferential revenue.	30 per cent. <i>ad valorem</i> or two annas per gross, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..

(d) Ceiling

Indian Tariff.

[ACT XXXIII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
73 (5) —contd.	ELECTRICAL EARTHENWARE AND PORCELAIN, the following, namely— <i>contd.</i>					
	(d) Ceiling roses— (i) fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or ten annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(ii) not fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or eight annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(e) Joint-box cut-outs— (i) fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or eight annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
	(ii) not fitted	Preferential revenue.	30 per cent. <i>ad valorem</i> or six annas per dozen, whichever is higher.	20 per cent. <i>ad valorem</i>.	..	..
73 (6)	RUBBER-INSULATED COPPER WIRES AND CABLES, no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	Revenue.	6½ per cent. <i>ad valorem</i>.	..	..	..

SECTION XVII.

TRANSPORT MATERIAL.

74	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel— (a) of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India; or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.
	(b) not of British manufacture.	Protective.	1½ times the excise duty leviable for the time being on steel ingots produced in British India plus Rs. 40 per ton; or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	March 31st, 1941.

74 (1) TRAMCARS

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
74 (1)	TRAMCARS and component parts and accessories thereof.	Revenue	25 per cent. <i>ad valorem</i>.	..	..	..
74 (2)	RAILWAY MATERIALS for permanent-way and rolling-stock, namely, sleepers, other than iron and steel, and fastenings therefor; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weighing-bridges, carriages, wagons, traversers, railremovers, scooters, trollies, trucks; also cranes, water-cranes and water-tanks when imported by or under the orders of a railway administration: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein: Provided also that articles of machinery as defined in Item No. 72 or No. 72 (3) shall not be deemed to be included hereunder.	Revenue	15½ per cent. <i>ad valorem</i>.	..	..	..
74 (3)	Component parts of Railway Materials, as defined in Item No. 74 (2), namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it	Revenue	15½ per cent. <i>ad valorem</i>.	..	..	..

in

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
74 (3) -contd.	In such quantities as may appear to the Collector of Customs to be reasonable.					
75	CONVEYANCES not otherwise specified and component parts and accessories thereof; also MOTOR VANS and MOTOR LORRIES imported complete.	Revenue .	25 per cent. <i>ad valorem</i>.	..	..	..
75 (1)	MOTOR CARS including taxicabs and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof, provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in Items Nos. 75 (2) and 75 (3) shall be dutiable at the rate of duty specified for such articles.	Preferential revenue.	37½ per cent. <i>ad valorem</i> .	30 per cent. <i>ad valorem</i>.	..	..
75 (2)	MOTOR CYCLES and MOTOR SCOOTERS and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof except such articles as are also adapted for use as parts and accessories of motor cars.	Revenue .	37½ per cent. <i>ad valorem</i>.	..	..	..
75 (3)	MOTOR OMNIBUSES; chassis of motor omnibuses, motor vans and motor lorries; and parts of mechanically propelled vehicles and accessories not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in this item as are also adapted for use as parts and accessories of motor cars.	Preferential revenue.	25 per cent. <i>ad valorem</i> .	17½ per cent. <i>ad valorem</i>.	..	..
75 (4)	CARRIAGES and CARTS which are not mechanically propelled, not otherwise specified, and cycles (other than motor cycles) imported entire or in sections and parts and accessories thereof; excluding rubber tyres and tubes.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..

76 AEROPLANES.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
76	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	Revenue .	2½ per cent. <i>ad valorem</i>.	..	..	..
76 (1)	SHIPS and other vessels for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections: Provided that articles of machinery as defined in Item No. 72 or No. 72 (3) shall, when separately imported, not be deemed to be included hereunder.	Revenue .	15½ per cent. <i>ad valorem</i>.	..	..	..
76 (2)	LIGHT SHIPS . . .	..	Free . . .	..	..	..
76 (3)	FURNITURE TACKLE and APPAREL, not otherwise described, for steam-sailing, rowing and other vessels.	Revenue .	25 per cent. <i>ad valorem</i>.	..	..	..

SECTION XVIII.

SCIENTIFIC AND PRECISION INSTRUMENTS AND APPARATUS; WATCHMAKERS' AND CLOCKMAKERS' WARES; MUSICAL INSTRUMENTS.

77	INSTRUMENTS, APPARATUS and APPLIANCES other than electrical, all sorts not otherwise specified, including photographic, scientific, philosophical and surgical.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	..	..
77 (1)	INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	..	Free . . .	..	..	..
77 (2)	OPTICAL INSTRUMENTS, APPARATUS and APPLIANCES.	Revenue .	25 per cent. <i>ad valorem</i>.	..	..	..
78	CLOCKS and WATCHES and parts thereof.	Revenue .	50 per cent. <i>ad valorem</i>.	..	..	..
79	MUSICAL INSTRUMENTS and parts thereof, all sorts not otherwise specified.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	..	..
79 (1)	The following MUSICAL INSTRUMENTS, namely, complete organs and harmoniums and records for talking machines.	Revenue .	50 per cent. <i>ad valorem</i>.	..	..	..

SECTION XIX.

ARMS AND AMMUNITION.

80	Save where otherwise specified, all articles which are arms or	Revenue .	50 per cent. <i>ad valorem</i>
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parts

Indian Tariff.

[ACT XXXII]

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
80 -contd.	parts of arms within the meaning of the Indian Arms Act, 1878. (excluding springs used for air guns), all tools used for cleaning or putting together the same; all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.					
80 (1)	Subject to the exemptions specified in Item No. 80 (3)—Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof.	Preferential revenue.	Rs. 18-12 each plus 10 per cent. <i>ad valorem</i> , or 50 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 18-12 each or 40 per cent. <i>ad valorem</i> , whichever is higher.	..	..
80 (2)	Subject to the exemptions specified in Item No. 80 (3)—					
	(a) Barrels, whether single or double, for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified.	Revenue .	Rs. 18-12 each.	..	..	..
	(b) Main springs and magazine springs for firearms, including gas guns, gas rifles and gas pistols.	Revenue .	Rs. 6-4 each.	..	..	..
	(c) Gun stocks and breech blocks.	Revenue .	Rs. 3-12 each.	..	..	..
	(d) Revolver cylinders, for each cartridge they will carry.	Revenue .	Rs. 2-8 each.	..	..	..
	(e) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	Revenue .	Rs. 1-4 each.	..	..	..

(f) Machines

of 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
80 (2) -contd.	Subject to the exemptions specified in Item No. 80 (3)— contd.					
	(f) Machines for making, loading, or closing cartridges for rifled arms.	Revenue	50 per cent. <i>ad valorem</i>.	..	..	..
	(g) Machines for capping cartridges for rifled arms.	Revenue	50 per cent. <i>ad valorem</i>.	..	..	..
80 (3)	The following ARMS, AMMUNITIONS and MILITARY STORES:— (a) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform. (b) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or, in the case of a police officer, by an Inspector General or Commissioner of Police, to be imported by the officer for the purpose of his equipment. (c) Swords for presentation as army or volunteer prizes. (d) Arms, ammunition and military stores imported	..	Free	..	..	..

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
80 (3) -contd.	The following ARMS, AMMUNITIONS and MILITARY STORES -contd. with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903. (a) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.					
80 (4)	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and <i>dahs</i> intended exclusively for domestic, agricultural and industrial purposes.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
81	CARTRIDGES, O SES, filled and empty.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...

SECTION XX.

MISCELLANEOUS GOODS AND PRODUCTS NOT ELSEWHERE INCLUDED.

82	CORAL, prepared.	Revenue.	25 per cent. <i>ad valorem</i>.	...	...	...
82 (1)	IVORY, manufactured, not otherwise specified.	Revenue.	50 per cent. <i>ad valorem</i>.	...	...	...
82 (2)	BANGLES and BEADS, not otherwise specified.	Revenue.	50 per cent. <i>ad valorem</i>.	...	...	...
83	BRUSHES, all sorts.	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
84	TOYS, GAMES, PLAYING CARDS and requisites for games and sports, bird shot, toy cannons, air guns and air pistols for the time being excluded in any part of British India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...

85 BUTTONS,

OF 1934.]

Indian Tariff.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty.
				The United Kingdom.	A British Colony.	
85	BUTTONS, METAL .	Preferential revenue.	30 per cent. <i>ad valorem</i> .	20 per cent. <i>ad valorem</i>.	...	...
85 (1)	SMOKERS' REQUISITES excluding tobacco and matches: Provided that, mechanical lighters as defined in the Mechanical Lighters (Excise Duty) Act, 1934, shall be liable in addition to a duty equal to the amount of the excise duty imposed by that Act on mechanical lighters manufactured in British India.	Preferential revenue.	50 per cent. <i>ad valorem</i> .	40 per cent. <i>ad valorem</i>.	...	...

SECTION XXI.

WORKS OF ART AND ARTICLES FOR COLLECTIONS.

86	PRINTS, ENGRAVINGS and PICTURES (including photographs and picture post cards), not otherwise specified.	Revenue .	50 per cent. <i>ad valorem</i>.	...	...	...
86 (1)	ART, WORKS OF, not otherwise specified.	Revenue .	25 per cent. <i>ad valorem</i>.	...	...	...
86 (2)	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	...	Free .	...	...	...
86 (3)	SPECIMENS, MODELS and WALL DIAGRAMS illustrative of natural science, and medals and antique coins.	...	Free .	...	...	...
86 (4)	POSTAGE STAMPS, whether used or unused.	...	Free .	...	...	...

SECTION XXII.

ARTICLES NOT OTHERWISE SPECIFIED.

87	All other articles not otherwise specified, including articles imported by post.	Revenue .	25 per cent. <i>ad valorem</i>
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THE SECOND SCHEDULE.

THE SECOND SCHEDULE.

EXPORT TARIFF.

No.	Names of articles.	Per	Rate of duty.
	JUTE, other than Bimlipatam nte.		
1	RAW JUTE—		Rs. A.
	(1) Cuttings	Bale of 400 lbs.	1 4
	(2) All other descriptions	Bale of 400 lbs.	4 8
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—		
	(1) Sacking (cloth bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	Ton of 2,240 lbs.	32 0
	SKINS.		
3	RAW SKINS	Ad valorem	5 per cent.
	RICE.		
4	RICE, husked or unhusked, including rice flour but excluding rice, bran and rice dust which are free.	Indian maund of 82 2/7 lbs. avoirdupois weight.	Two annas and three pies.

THE THIRD SCHEDULE.

OF 1934.]

Indian Tariff.

THE THIRD SCHEDULE.

ACTS REPEALED.

(See section 13.)

Year. 1	No. 2	Short title. 3	Extent of repeal. 4
<i>Acts of the Governor General in Council.</i>			
1894	VIII . . .	The Indian Tariff Act, 1894 . . .	The whole.
1899	XIV . . .	The Indian Tariff Amendment Act, 1899.	So much as is unrepealed.
1902	VIII . . .	The Indian Tariff (Amendment) Act, 1902.	So much as is unrepealed.
1903	IX . . .	The Indian Tea Cess Act, 1903 . . .	In the title and preamble, the words and figures "and to amend section 5 of the Indian Tariff Act, 1894"; in clause (b) of section 2, the words and figures "and by section 5 of the Indian Tariff Act, 1894, as amended by this Act"; and section 8.
1903	XII . . .	The Indian Tariff (Amendment) Act, 1903.	So much as is unrepealed.
1904	XI . . .	An Act to revive and continue section 8B of the Indian Tariff Act, 1894.	So much as is unrepealed.
1914	X . . .	The Repealing and Amending Act, 1914.	So much of the First Schedule as relates to the Indian Tariff Act, 1894.
1916	IV . . .	The Indian Tariff (Amendment) Act, 1916.	So much as is unrepealed.
1916	XIII . . .	The Amending Act, 1916 . . .	So much of the Schedule as relates to the Indian Tariff Act, 1894.
1917	VI . . .	The Indian Tariff (Amendment) Act, 1917.	So much as is unrepealed.
1919	XIX . . .	The Indian Tariff (Amendment) Act, 1919.	The whole.
<i>Acts of the Indian Legislature.</i>			
1922	XII . . .	The Indian Finance Act, 1922 . . .	In the title and preamble, the words and figures "the Indian Tariff Act, 1894, and"; section 3 and Schedule I.
1924	IX . . .	The Indian Tariff (Amendment) Act, 1924.	The whole.
1925	XIII . . .	The Indian Finance Act, 1925 . . .	In the title and preamble, the words and figures "to remit or vary certain duties leviable under the Indian Tariff Act, 1894,"; section 3 and Schedule I.
1925	XIV . . .	The Indian Tariff (Amendment) Act, 1925.	So much as is unrepealed.
1925	XXV . . .	The Bamboo Paper Industry (Protection) Act, 1925.	So much as is unrepealed.
1926	XVII . . .	The Indian Tariff (Amendment) Act, 1926.	The whole.
1927	III . . .	The Steel Industry (Protection) Act, 1927.	The whole.
1927	V . . .	The Indian Finance Act, 1927 . . .	In the title and preamble, the words and figures "the Indian Tariff Act, 1894,"; section 4 and Schedule II.
1927	XX . . .	The Bamboo Paper Industry (Protection) Act, 1927.	The whole.

1927 XXIII

Indian Tariff.

[ACT XXXII

Year. 1	No. 2	Short title. 3	Extent of repeal. 4
		<i>Acts of the Indian Legislature—contd.</i>	
1927	XXIII . . .	The Indian Tariff (Cotton Yarn Amendment) Act, 1927.	The whole.
1927	XXIV . . .	The Indian Tariff (Amendment) Act, 1927.	The whole.
1928	VII . . .	The Indian Tariff (Amendment) Act, 1928.	The whole.
1928	VIII . . .	The Steel Industry (Protection) Act, 1928.	The whole.
1928	XVII . . .	The Match Industry (Protection) Act, 1928.	The whole.
1929	IV . . .	The Indian Tariff (Amendment) Act, 1929.	The whole.
1929	VI . . .	The Indian Finance Act, 1929 . . .	The whole.
1930	XI . . .	The Indian Tariff (Amendment) Act, 1930.	The whole.
1930	XII . . .	The Steel Industry (Protection) Act, 1930.	The whole.
1930	XV . . .	The Indian Finance Act, 1930 . . .	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894," sections 4 and 4A and Schedule I.
1930	XVII . . .	The Cotton Textile Industry (Protection) Act, 1930.	The whole.
1931	II . . .	The Steel Industry (Protection) Act, 1931.	The whole.
1931	III . . .	The Gold Thread Industry (Protection) Act, 1931.	The whole.
1931	XV . . .	The Wheat (Import Duty) Act, 1931.	So much as is unrepealed.
1931	XXII . . .	The Heavy Chemical Industry (Protection) Act, 1931.	The whole.
1932	III . . .	The Wheat (Import Duty (Extending) Act, 1932.	The whole.
1932	V . . .	The Wire and Wire Nail Industry (Protection) Act, 1932.	The whole.
1932	VI . . .	The Bamboo Paper Industry (Protection) Act, 1932.	The whole.
1932	XV . . .	The Indian Tariff (Wireless Broadcasting) Amendment Act, 1932.	The whole.
1932	XXV . . .	The Indian Tariff (Ottawa Trade Agreement) Amendment Act, 1932.	The whole.
1933	IV . . .	The Cotton Textile Industry Protection (Amendment) Act, 1933.	The whole.
1933	V . . .	The Wheat Import Duty (Extending) Act, 1933.	The whole.
1933	VII . . .	The Indian Finance Act, 1933 . . .	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894," and section 3.
1933	VIII . . .	The Indian Tariff (Ottawa Trade Agreement) Supplementary Amendment Act, 1933.	The whole.
1933	XIV . . .	The Indian Tariff (Amendment) Act, 1933.	The whole.

of 1934.]

Indian Tariff.

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
<i>Acts of the Indian Legislature—concl.</i>			
1933	XX	The Cotton Textile Industry Protection (Second Amendment) Act, 1933.	The whole.
1933	XXVIII	The Indian Tariff (Second Amendment) Act, 1933.	Sections 2 and 3.
1934	I	The Indian Tariff (Amendment) Act, 1934.	The whole.
1934	IV	The Wheat Import Duty (Extending) Act, 1934.	The whole.
1934	VI	The Cotton Textile Industry Protection (Amendment) Act, 1934.	The whole.
1934	VII	The Steel and Wire Industries Protection (Extending) Act, 1934.	The whole.
1934	IX	The Indian Finance Act, 1934	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894"; and section 8.
1934	XII	The Indian Tariff (Textile Protection) Amendment Act, 1934.	The whole.
1934	XVI	The Matches (Excise Duty) Act, 1934	Section 20.
<i>Acts made by the Governor General under section 67 B of the Government of India Act.</i>			
1923	...	The Indian Finance Act, 1923	So much as is unrepealed.
1924	...	The Indian Finance Act, 1924	So much as is unrepealed.
1931	...	The Indian Finance Act, 1931	In the title and preamble, the words and figures "to vary certain duties leviable under the Indian Tariff Act, 1894"; sections 3 and 4 and Schedules I and II.
1931	...	The Indian Finance (Supplementary and Extending) Act, 1931.	Sections 3 and 4 and Schedule I.

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7

ACT No. XXXIII OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 8th
September, 1934.)

An Act further to amend the Indian Army Act, 1911, for certain purposes.

VIII of 1911.

WHEREAS it is expedient further to amend the Indian Army
Act, 1911, for the purposes hereinafter appearing; It is
hereby enacted as follows:—

VIII of 1911.

1. This Act may be called the Indian Army (Amendment) Short title.
Act, 1934.

2. In the preamble to the Indian Army Act, 1911 (hereinafter
referred to as the said Act), for the words "Indian officers" the
words "Indian commissioned officers, Viceroy's commissioned
officers" shall be substituted. Amendment
of the pream-
ble, Act VIII
of 1911.

3. In section 2 of the said Act,—

(a) in clause (a) of sub-section (1), for the words "Indian
officers" the words "Indian commissioned officers,
Viceroy's commissioned officers" shall be substi- Amendment of
section 2, Act
VIII of 1911.
tuted; and

(b) in sub-section (2), for the words "discharged or
dismissed" the words "retired, discharged,
cashiered, removed or dismissed from the service"
shall be substituted.

4. In sub-section (1) of section 3 of the said Act, for the Amendment of
section 3,
Act VIII of
1911.
words "Indian officers" the words "Indian commissioned officers,
Viceroy's commissioned officers" shall be substituted.

5. In section 7 of the said Act,—

(a) for clause (1) the following clause shall be substituted, Amendment of
section 7, Act
VIII of 1911.
namely:—

"(1) 'British officer' means a person holding His
Majesty's commission in His Majesty's Land
Forces or in the Royal Marines or in the Terri-
torial Army, and includes, in relation to a person
subject to this Act when serving under such con-
ditions as may be prescribed, a person holding a
commission in His Majesty's Naval Forces or
Royal Air Force;"

(b) for

1

Price anna 1 or 1½d.

(b) for clause (2) the following clauses shall be substituted, namely:—

“(2) ‘Indian commissioned officer’ means a person commissioned, gazetted or in pay as an officer holding His Majesty’s commission in the Indian Land Forces, and includes, in relation to a person subject to this Act when serving under such conditions as may be prescribed, a person holding a commission in the Indian Air Force:

(2A) ‘Viceroy’s commissioned officer’ means a person commissioned, gazetted or in pay as a Viceroy’s commissioned officer in the Indian Army:”;

(c) for clause (5) the following clause shall be substituted, namely:—

“(5) ‘officer’ means an officer of any of His Majesty’s Military Forces, and includes, in relation to a person subject to this Act when serving under such conditions as may be prescribed, an officer of any of His Majesty’s Naval or Air Forces, but does not include a warrant officer, petty officer or non-commissioned officer:”;

(d) in clause (6), after the words “British officer” the words “or Indian commissioned officer” shall be inserted;

(e) in clause (7), for the words “a warrant officer or non-commissioned officer subject to the Army Act or the Air Force Act” the words “an officer, warrant officer, petty officer or non-commissioned officer of any of His Majesty’s Naval, Military or Air Forces” shall be substituted;

(f) to clause (8) the words “or His Majesty’s Indian Forces” shall be added; and

(g) in clause (14), after the word “service” the words “and includes air force custody” shall be inserted.

6. In section 10 of the said Act, after the words “military pay” the words “as an enrolled person” shall be inserted.

Amendment of section 10, Act VIII of 1911.

Amendment of section 13, Act VIII of 1911.

7. Section 13 of the said Act shall be re-numbered as sub-section (1) of section 13, and in that section as so re-numbered,—

(a) the words “or the Commander-in-Chief in India” shall be omitted, and

(b) the following sub-section shall be added, namely:—

“(2) The Commander-in-Chief in India may dismiss from the service any person subject to this Act other than an Indian commissioned officer.”

8. In

words
titles
Act,

of 1934.]

Indian Army (Amendment).

8. In section 14 of the said Act, the word "Indian" shall be omitted. Amendment of
section 14, Act
VIII of 1911.

9. In sub-section (1) of section 19 of the said Act,—

(a) after the words "to the ranks" the words "any warrant officer or" shall be inserted; and Amendment of
section 19, Act
VIII of 1911.

(b) the following proviso shall be added, namely:—

"Provided that a warrant officer reduced to the ranks shall not be required to serve in the ranks as a sepoy."

10. In section 21 of the said Act, for the words "Indian officers" the words "Viceroy's commissioned officers, warrant officers" shall be substituted. Amendment of
section 21, Act
VIII of 1911.

11. In clause (b) of section 36 of the said Act, after the word and figures "section 117" the words, figures and letter "or section 117A" shall be inserted. Amendment of
section 36, Act
VIII of 1911.

12. (1) Section 41 of the said Act shall be re-numbered as sub-section (1) of section 41. Amendment of
section 41, Act
VIII of 1911.

(2) In the said section as so re-numbered,—

(a) after the words "Every person subject to this Act who" the words "either within British India or" shall be inserted;

(b) the words "or when on active service in British India," shall be omitted; and

(c) the following proviso shall be added, namely:—

"Provided that a person subject to this Act who at any place within British India or at any place, other than such frontier posts as may be specified by the Governor General in Council by notification in this behalf, in which the Governor General in Council exercises jurisdiction by virtue of the Indian (Foreign Jurisdiction) Order in Council, 1902, and while not on active service, commits the offence of murder or culpable homicide not amounting to murder in relation to a person not subject to military law or the offence of rape, shall not be deemed to be guilty of an offence against military law and shall not be tried by a court-martial."

(3) To the said section as so re-numbered and amended the following sub-section shall be added, namely:—

"(2) The powers of a court-martial to try and to punish any person under this section shall not be affected

by

by reason of the fact that the civil offence with which such person is charged is also a military offence."

Omission of section 42, Act VIII of 1911.
Amendment of section 43, Act VIII of 1911.

13. Section 42 of the said Act shall be omitted.

14. In section 43 of the said Act,—

(a) after clause (c) the following clause shall be inserted, namely:—

"(cc) in the case of Indian commissioned officers, cashiering;";

(b) clause (e) shall be omitted;

(c) for clause (f) the following clause shall be substituted, namely:—

"(f) reduction, in the case of a warrant officer, to a lower grade or class or place in the list of his rank, or to the ranks; or in the case of a non-commissioned officer, to a lower grade or a lower rank or to the ranks:

Provided that a warrant officer reduced to the ranks shall not be required to serve in the ranks as a sepoy;";

(d) in clause (g), for the words "of seniority of rank" the words "in the prescribed manner of seniority of rank and service for the purpose of promotion" shall be substituted;

(e) in clause (gg), after the word "officers," the words "warrant officers and non-commissioned officers," shall be inserted; and

(f) in clause (h),—

(i) in sub-clause (i), the word "promotion," shall be omitted,

(ii) sub-clause (ii) shall be omitted, and

(iii) in sub-clause (iii), after the words "sentenced to" and after the word "such" the words "cashiering or" shall be inserted.

Amendment of section 47, Act VIII of 1911.

15. In section 47 of the said Act, for the words "any one or more of the punishments specified in clauses (d), (f), (gg) and (h) of section 43" the following words shall be substituted, namely:—

"the punishment specified in clause (cc) or clause (d) and any one or more of the punishments specified in clauses (f), (g), (gg) and (h) of section 43".

16. After

or 1934.]

Indian Army (Amendment).

16. After section 47 of the said Act the following section shall be inserted, namely:—

“47A. Whenever an Indian commissioned officer is sentenced to transportation or imprisonment, the court shall by its sentence sentence such officer to be cashiered.”

Insertion of new section 47A in Act VIII of 1911.

Cashiering of Indian commissioned officer on conviction.

17. In section 49 of the said Act, for the words “A non-commissioned officer” the words “A warrant officer or a non-commissioned officer” shall be substituted.

Amendment of section 49, Act VIII of 1911.

18. In section 49A of the said Act, for the words “any person” the words “any enrolled person” shall be substituted.

Amendment of section 49A, Act VIII of 1911.

19. (1) Section 50 of the said Act shall be re-numbered as sub-section (2) of section 50 and in that section as so re-numbered, after the words “a person subject to this Act”, in both places where they occur, the words “other than an Indian commissioned officer” shall be inserted.

Amendment of section 50, Act VIII of 1911.

(2) The following sub-section shall be inserted as sub-section (1) of section 50, namely:—

“(1) The following penal deductions may be made from the pay and allowances of an Indian commissioned officer, that is to say,—

- (a) all pay and allowances for every day of absence without leave, unless a satisfactory explanation has been given through his Commanding Officer and has been approved by the Governor General in Council;
- (b) any sum required to make good such compensation for any expenses, loss, damage or destruction occasioned by the commission of any offence as may be determined by the court-martial by whom he is convicted of such offence;
- (c) any sum required to make good the pay of any person subject to this Act which he has unlawfully retained or unlawfully refused to pay;
- (d) any sum required to make good any loss, damage or destruction of public or regimental property which after due investigation appears to the Governor General in Council to have been occasioned by any wrongful act or negligence on the part of the Indian commissioned officer;
- (e) any sum ordered by a court-martial to be stopped under section 43.”

20. For

Substitution of new section for section 57, Act VIII of 1911.
Composition of general courts-martial.

20. For section 57 of the said Act the following section shall be substituted, namely:—

"57. A general court-martial shall consist of not less than five British officers or Indian commissioned officers, each of whom has held a commission for not less than three whole years and of whom not less than four are of a rank not below that of Captain."

Amendment of section 58, Act VIII of 1911.

21. In section 58 of the said Act, for the word "officers" the words "British officers or Indian commissioned officers" shall be substituted.

Omission of section 59, Act VIII of 1911.

22. Section 59 of the said Act shall be omitted.

Substitution of new section for section 60, Act VIII of 1911.

23. For section 60 of the said Act, the following section shall be substituted, namely:—

"60. A general, summary general or district court-martial may be composed of either British officers or Indian commissioned officers or of both British officers and Indian commissioned officers."

Composition of general, summary general or district court-martial.

Omission of section 61, Act VIII of 1911.

24. Section 61 of the said Act shall be omitted.

Amendment of section 63, Act VIII of 1911.

25. In section 63 of the said Act, for the word "officers" the words "British officers or Indian commissioned officers" shall be substituted.

Amendment of section 65, Act VIII of 1911.

26. In section 65 of the said Act, the proviso to sub-section (1) shall be omitted.

Amendment of section 67, Act VIII of 1911.

27. In section 67 of the said Act, after the words "the person in question" the brackets and words "(not being an Indian commissioned officer)" shall be inserted.

Amendment of section 73, Act VIII of 1911.

28. To section 73 of the said Act the following proviso shall be added, namely:—

"Provided that a district court-martial shall not award to a warrant officer any punishment other than the punishment specified in clause (h) of section 43 or, either in addition to or in substitution for any such punishment, the punishment specified in clause (d) or the punishment specified in clause (f) of that section."

Amendment of section 74, Act VIII of 1911.

29. In clause (a) of the proviso to section 74 of the said Act for the figures and word "41 or 42" the word and figures "or 41" shall be substituted.

Omission of section 79, Act VIII of 1911.

30. Section 79 of the said Act shall be omitted.

Amendment of section 82, Act VIII of 1911.

31. In section 82 of the said Act, the words "or superintending officer" shall be omitted.

32. In

or 1934.] *Indian Army (Amendment).*

32. In sub-section (1) of section 84 of the said Act, the words "before the court" shall be omitted.

Amendment of section 84, Act VIII of 1911.

33. In sub-section (4) of section 86 of the said Act, the words and figures "or section 42" shall be omitted.

Amendment of section 86, Act VIII of 1911.

34. Section 105 of the said Act shall be omitted.

Omission of section 105, Act VIII of 1911.

35. In section 107 of the said Act, the word "rigorous", wherever it occurs, shall be omitted.

Amendment of section 107, Act VIII of 1911.

36. In section 108 of the said Act, the words and figures "section 105 or" shall be omitted.

Amendment of section 108, Act VIII of 1911.

37. In section 111A of the said Act, the words and figures "or section 42" shall be omitted.

Amendment of section 111 A, Act VIII of 1911.

38. In sub-section (3) of section 112 of the said Act, before the words "a non-commissioned officer" the words "a warrant officer or" shall be inserted.

Amendment of section 112, Act VIII of 1911.

39. In clause (a) of sub-section (2) of section 113 of the said Act, for the word "discharge" the words "removal, retirement or discharge" shall be substituted.

Amendment of section 113, Act VIII of 1911.

40. In section 117 of the said Act,—

Amendment of section 117, Act VIII of 1911.

(a) in sub-section (1), after the words "Any person subject to this Act" the words "other than an Indian commissioned officer" shall be inserted; and

(b) to sub-section (3), the following proviso shall be added, namely:—

"Provided that a decision by an authority competent to dispose of the matter complained of shall be final."

41. After section 117 of the said Act the following section shall be inserted, namely:—

Insertion of new section 117A in Act VIII of 1911.

"117A. Any Indian commissioned officer who deems himself wronged by his Commanding Officer or any superior officer and who on due application made to his Commanding Officer does not receive the redress to which he considers himself entitled, may complain to the Governor General in Council."

Complaints by Indian commissioned officers.

42. In sub-section (1) of section 118 of the said Act, the words "or superintending officer" shall be omitted.

Amendment of section 118, Act VIII of 1911.

ACT No. XXXIV OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 8th September, 1934.)

An Act to provide for the application of the Naval Discipline Act to the Indian Navy.

WHEREAS by section 66 of the Government of India Act it is among other things enacted that provision may be made by the Indian Legislature for the application to the naval forces raised by the Governor General in Council of the Naval Discipline Act subject to such modifications and adaptations as may be made by the said Legislature to adapt the Act to the circumstances of India;

AND WHEREAS it is expedient to make such provision;

It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Navy (Discipline) Act, 1934. Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

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

“the Indian Navy” means the naval forces and ships raised and provided by the Governor General in Council.

3. (1) The Naval Discipline Act shall apply to the Indian Navy as if that Act were in the form in which it is set forth in the First Schedule to this Act. Application of the Naval Discipline Act to the Indian Navy.

(2) In the application to the Indian Navy of the Naval Discipline Act as so set forth—

(a) “the Indian Navy” has the same meaning as in this Act, and

(b) references to His Majesty's Navy and His Majesty's ships shall be deemed to include the forces and ships constituting the Indian Navy.

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

THE FIRST SCHEDULE.

1

Price annas 2 or 3d.

THE FIRST SCHEDULE.

(See Section 3.)

THE NAVAL DISCIPLINE ACT.

(29 and 30 Vict. C. 109.)

(As modified for application to the Indian Navy.)

An Act to make Provision for the Discipline of the Navy.

WHEREAS it is expedient to amend the law relating to the Government of the Navy, whereon, under the good Providence of God, the wealth, safety, and strength of the Kingdom chiefly depend:

Be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

PART I.

ARTICLES OF WAR.

Public Worship.

Facilities for
the perform-
ance of reli-
gious duties.

1. All officers in command of ships of the Indian Navy shall give reasonable facilities for the performance of religious duties by the officers and members of the crews of their respective ships to each man according to his religion.

Misconduct in the Presence of the Enemy.

Penalty for
misconduct in
action.

2. Every flag officer, captain, commander or officer commanding subject to this Act who upon signal of battle, or on sight of a ship of an enemy which it may be his duty to engage shall not,

- (1) Use his utmost exertion to bring his ship into action;
- (2) Or shall not during such action, in his own person and according to his rank, encourage his inferior officers and men to fight courageously;
- (3) Or who shall surrender his ship to the enemy when capable of making a successful defence, or who in time of action shall improperly withdraw from the fight,

shall, if he has acted traitorously, suffer death; if he has acted from cowardice, shall suffer death, or such other punishment

as

as is hereinafter mentioned; and if he has acted from negligence or through other default, he shall be dismissed from His Majesty's service with or without disgrace, or shall suffer such other punishment as is hereinafter mentioned.

3. Every officer subject to this Act who shall forbear to pursue the chase of any enemy, pirate, or rebel, beaten or flying, or shall not relieve and assist a known friend in view to the utmost of his power, or who shall improperly forsake his station, shall, if he has therein acted traitorously, suffer death; if he has acted from cowardice, suffer death or such other punishment as is hereinafter mentioned; if he has acted from negligence or through other default, shall be dismissed from His Majesty's service, with disgrace, or shall suffer such other punishment as is hereinafter mentioned.

Penalty for not pursuing the enemy, and of not assisting a friend in view.

4. When any action or any service is commanded, every person subject to this Act who shall presume to delay or discourage the said action or service upon any pretence whatsoever, or in the presence or vicinity of the enemy shall desert his post or slip upon his watch, shall suffer death or such other punishment as is hereinafter mentioned.

Penalty for delaying or discouraging the service or deserting his post, etc.

5. Every person subject to this Act, and not being a commanding officer, who shall not use his utmost exertions to carry the orders of his superior officers into execution when ordered to prepare for action, or during the action, shall, if he has acted traitorously, suffer death; if he has acted from cowardice, shall suffer death, or such other punishment as is hereinafter mentioned; and if he has acted from negligence or through other default, be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned.

Penalty for misconduct of subordinate officers and men in action.

Communications with the Enemy.

6. All spies for the enemy shall be deemed to be persons subject to this Act, and shall suffer death or such other punishment as is hereinafter mentioned.

Penalty for spies.

7. Every person subject to this Act who shall—

(1) Traitorously hold correspondence with or shall give intelligence to the enemy;

Penalty for corresponding, etc., with the enemy.

(2) Or fail to make known to the proper authorities any information he may have received from the enemy;

(3) Or who shall relieve the enemy with any supplies, shall suffer death, or such other punishment as is hereinafter mentioned.

8. Every

Penalty for
improper
communication
with the
enemy.

8. Every person subject to this Act who shall, without any treacherous intention, hold any improper communication with the enemy, shall be dismissed with disgrace from His Majesty's service, or shall suffer such other punishment as is hereinafter mentioned.

Neglect of duty.

Penalty for
abandoning
post, etc.

9. Every person subject to this Act who shall desert his post or sleep upon his watch, or negligently perform the duty imposed on him, shall be dismissed from His Majesty's service, with disgrace, or shall suffer such other punishment as is hereinafter mentioned.

Mutiny.

Penalty for
mutiny
accompanied
by acts of
violence.

10. Where mutiny is accompanied by violence; every person subject to this Act who shall join therein shall suffer death or such other punishment as is hereinafter mentioned; and every person subject to this Act who shall not use his utmost exertions to suppress such mutiny shall, if he has acted traitorously, suffer death, or such other punishment as is hereinafter mentioned; if he has acted from cowardice, shall suffer penal servitude or such other punishment as is hereinafter mentioned; if he has acted from negligence, he shall be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned.

Penalty for
mutiny not
accompanied
by acts of
violence.

11. Where a mutiny is not accompanied by violence, the ringleader or ringleaders of such mutiny shall suffer death, or such other punishment as is hereinafter mentioned; and all other persons who shall join in such mutiny, or shall not use their utmost exertions to suppress the same, shall suffer imprisonment or such other punishment as is hereinafter mentioned.

Penalty for
inciting to
mutiny.

12. Every person subject to this Act who shall endeavour to seduce any other person subject to this Act from his duty or allegiance to His Majesty, or endeavour to incite him to commit any act of mutiny, shall suffer death or such other punishment as is hereinafter mentioned.

Penalty for
civilians
endeavouring
to seduce from
allegiance.

13. Every person, not otherwise subject to this Act, who, being on board any ship of His Majesty, shall endeavour to seduce from his duty or allegiance to His Majesty any person subject to this Act, shall so far as respects such offence be deemed to be a person subject to this Act, and shall suffer death or such other punishment as is hereinafter mentioned.

Penalty for
making
mutinous
assemblies or
uttering
seditious
words.

14. Every person subject to this Act who shall make or endeavour to make any mutinous assembly, or shall lead or incite any other person to join in any mutinous assembly or shall utter any words of sedition or mutiny, shall suffer penal servitude or such other punishment as is hereinafter mentioned.

15. Every

of 1934.]

Indian Navy (Discipline).

15. Every person subject to this Act who shall wilfully conceal any traitorous or mutinous practice or design or words, practice, or design tending to the hinderance of any service, shall suffer penal servitude or such other punishment as is hereinafter mentioned. Penalty for concealing any traitorous or mutinous practice, design, or words.

16. Every person subject to this Act who shall strike or attempt to strike, or draw or lift up any weapon against, or attempt to use any violence against, his superior whether or not such superior officer is in the execution of his office, shall be punished with penal servitude or such other punishment as is hereinafter mentioned. Punishment for striking or attempting to strike, etc., superior officer.

Insubordination.

17. Every person subject to this Act who shall wilfully disobey any lawful command of his superior officer, or threatening or insulting language, or behave with contempt to his superior officer, shall be punished with dismissal with disgrace from His Majesty's service, or suffer such other punishment as is hereinafter mentioned. Penalty for disobedience or using threatening language to superior officer.

18. Every person subject to this Act who shall quarrel or fight with any other person, whether such other person be not subject to this Act, or shall use reproachful speeches or gestures tending to make any quarrel or disturbance, shall suffer imprisonment or such other punishment as is hereinafter mentioned. Penalty for quarrelling, etc., or using reproachful speech or gestures.

Desertion and Absence without Leave.

19. Every person subject to this Act who shall absent himself from his ship, or from the place where his duty requires him to be, with an intention of not returning to such ship or place, or who shall at any time and under any circumstances when absent from his ship or place of duty, do any act which shows that he has an intention of not returning to such ship or place, shall be deemed to have deserted, and shall be punished accordingly; that is to say, Penalty for desertion.

(1) If he has deserted to the enemy, he shall be punished with death or such other punishment as is hereinafter mentioned;

(2) If he has deserted under any other circumstances, he shall be punished with penal servitude or such other punishment as is hereinafter mentioned;

and in every such case he shall forfeit all pay, head money, bounty, salvage, prize money, and allowances that have been earned by him and all annuities, pensions, gratuities, medals,

and

and decorations that may have been granted to him, and also all clothes and effects which he may have left on board the ship or at the place from which he has deserted, unless the tribunal by which he is tried, or the Governor General in Council, shall otherwise direct.

Penalty for inducing any person to desert.

20. Every person subject to this Act who shall endeavour to seduce any other person subject to this Act to desert shall suffer imprisonment or such other punishment as is hereinafter mentioned.

Penalty for entertaining a deserter.

21. Every officer in command of any ship of His Majesty who shall receive or entertain any deserter from His Majesty's naval, military, or air forces, after discovering him to be a deserter, and shall not with all convenient speed, in the case of a deserter from His Majesty's naval forces, give notice to the commanding officer of the ship to which such deserter belongs, or, if such ship is at a distance, to the Governor General in Council or to the Officer Commanding the Indian Navy, or, in case of a deserter from His Majesty's military or air forces, give notice to the Governor General in Council, or the commanding officer of the regiment or unit to which such deserter belongs, the officer so offending shall be dismissed from His Majesty's service, or shall suffer such other punishment as is hereinafter mentioned.

Punishment for breaking out of ship.

22. If any person subject to this Act (without being guilty of desertion) improperly leaves his ship or place of duty, he shall be liable to imprisonment or to such other punishment as is hereinafter mentioned, and to such other punishment by forfeiture of wages or of other benefits as the Governor General in Council from time to time by regulations prescribes.

Penalty for absence without leave.

23. Every person subject to this Act who (without being guilty of desertion or of improperly leaving his ship or place of duty) shall be absent without leave shall be liable in time of war to imprisonment or such other punishment as is hereinafter mentioned, and at other times to imprisonment or detention for any period not exceeding ten weeks, or such other punishment as the circumstances of the case may require, and to such other punishment by forfeiture of wages or of other benefits as the Governor General in Council from time to time by regulations prescribes.

Forfeiture of effects for absence without leave.

24. If any person subject to this Act is absent without leave for a period of one month (whether he is guilty of desertion or of improperly leaving his ship or place of duty or not), but is not apprehended and tried for his offence, he shall be liable to forfeiture of wages and other benefits as the Governor General in Council from time to time by regulations prescribes, and the Governor General in Council may by an order containing a statement of the absence without leave direct that the clothes and effects

effects (if any) left by him on board ship or at his place of duty be forfeited, and the same may be sold, and the proceeds of the sale shall be disposed of as the Governor General in Council may direct; and every order under this provision for forfeiture or sale shall be conclusive as to the fact of the absence without leave as therein stated of the person therein named; but in any case the Governor General in Council may, if it seems fit on sufficient cause being shown at any time after forfeiture and before sale, remit the forfeiture, or after sale pay or dispose of the proceeds of the sale or any part thereof to or for the use of the person to whom the clothes or effects belonged, or his representatives.

25. If any person not subject to this Act assists or procures any person subject to this Act to desert or improperly absent himself from his duty, or conceals, employs or continues to employ any person subject to this Act, who is a deserter or improperly absent from his duty, knowing him to be a deserter or so improperly absent, he shall for every such offence of assistance, procurement, concealment, employment or continuance of employment, be liable, on conviction in a summary trial before a Magistrate empowered under section 260 of the Code of Criminal Procedure, 1898, or before any person or persons or court exercising like authority in any part of His Majesty's dominions, to a penalty not exceeding two hundred rupees; and every such penalty shall be applied as the Governor General in Council directs.

Penalty for assisting, etc., desertion.

26. If any person not subject to this Act by words or otherwise persuades any person subject to this Act to desert or improperly absent himself from his duty, he shall for every such offence be liable, on conviction in a summary trial before a Magistrate empowered under section 260 of the Code of Criminal Procedure, 1898, or before any person or persons or court exercising like authority in any part of His Majesty's dominions, to a penalty not exceeding two hundred rupees; and every such penalty shall be applied as the Governor General in Council directs.

Penalty for persuading to desertion, etc.

Miscellaneous Offences.

27. Every person subject to this Act who shall be guilty of any profane oath, cursing, execration, drunkenness, uncleanness or other scandalous action in derogation of God's honour and corruption of good manners, shall be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned.

Penalty for profane swearing and other immoralities.

28. Every officer subject to this Act who shall be guilty of cruelty, or of any scandalous or fraudulent conduct, shall be dismissed with disgrace from His Majesty's service; and every

Penalty on officer for cruelty or oppression.

officer

officer subject to this Act who shall be guilty of any other conduct unbecoming the character of an officer shall be dismissed, with or without disgrace, from His Majesty's service.

Penalty for
suffering
ships or
aircraft to be
improperly
lost.

29. Every person subject to this Act who shall either designedly or negligently or by any default lose, strand, or hazard or suffer to be lost, stranded, or hazarded, any ship of His Majesty or in His Majesty's service, or lose or suffer to be lost any aircraft of His Majesty or in His Majesty's service, shall be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned.

Penalty for
not taking
care of and
defending
ships under
convoy.

30. The officers of all ships of His Majesty appointed for the convoy and protection of any ships or vessels shall diligently perform their duty without delay according to their instructions in that behalf; and every officer who shall fail in his duty in this respect, and shall not defend the ships and goods under his convoy, without deviation to any other objects, or shall refuse to fight in their defence if they are assailed, or shall cowardly abandon and expose the ships in his convoy to hazard, or shall demand or exact any money or other reward from any merchant or master for convoying any ships or vessels intrusted to his care, or shall misuse the masters or mariners thereof, shall make such reparation in damages to the merchants, owners, and others as the Court of Admiralty may adjudge, and also shall be punished criminally according to the nature of his offence, by death or such other punishment as is hereinafter mentioned.

Master of
merchant
vessel to
obey orders
of convoying
officer.

31. Every master or other officer in command of any merchant or other vessel under the convoy of any ship of His Majesty shall obey the commanding officer thereof in all matters relating to the navigation or security of the convoy; and shall take such precautions for avoiding the enemy as may be directed by such commanding officer, and if he shall fail to obey such directions such commanding officer may compel obedience by force of arms without being liable for any loss of life or of property that may result from his using such force.

Penalty for
taking any
goods on
board other
than for the
use of the
vessel except
gold, silver,
jewels, etc.

32. Every officer in command of any of His Majesty's ships who shall receive on board or permit to be received on board such ship any goods or merchandises whatsoever, other than for the sole use of the ship, except gold, silver, or jewels, and except goods and merchandise belonging to any merchant, or on board any ship which may be shipwrecked or in imminent danger, either on the high seas or in some port, creek, or harbour, for the purpose of preserving them for their proper owners, or except such goods or merchandise as he may at any time be ordered to take or receive on board by order of the Governor General in Council or his superior officer, shall be dismissed from His Majesty's service, or suffer such other punishment as is hereinafter mentioned.

33. Every

33. Every person subject to this Act who shall wastefully expend, embezzle, or fraudulently buy, sell or receive any ammunition, provisions, or other public stores, and every person subject to this Act, who shall knowingly permit any such wasteful expenditure, embezzlement, sale, or receipt, shall suffer imprisonment or such other punishment as is hereinafter mentioned.

Penalty for embezzling public stores.

34. Every person subject to this Act who shall unlawfully set fire to any dockyard, victualling yard or steam factory yard, arsenal, magazine, building, stores, or to any ship, vessel, hoy, barge, boat, or other craft or furniture thereunto belonging, not being the property of an enemy, pirate, or rebel, shall suffer death or such other punishment as is hereinafter mentioned.

Penalty for burning any magazine or vessel, etc., not belonging to an enemy.

35. Every person subject to this Act who shall knowingly make or sign a false muster or record or other official document, or who shall command, counsel, or procure the making or signing thereof, or who shall aid or abet any other person in the making or signing thereof, shall be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned.

Penalty for making or signing false musters.

36. Every person subject to this Act who shall wilfully do any act or wilfully disobey any orders, whether in hospital or elsewhere, with intent to produce or to aggravate any disease or infirmity, or to delay his cure, or who shall feign any disease, infirmity, or inability to perform his duty, shall suffer imprisonment or such other punishment as is hereinafter mentioned.

Penalty for misconduct in hospital.

37. Every person subject to this Act who shall have any cause of complaint, either of the unwholesomeness of the victuals or upon any other just ground, shall quietly make the same known to his superior, or captain, or to the officer commanding the Indian Navy, and the said superior, captain, or officer, shall, as far as he is able, cause the same to be presently remedied; and no person subject to this Act upon any pretence whatever shall attempt to stir up any disturbance, upon pain of such punishment as a court-martial may think fit to inflict, according to the degree of offence.

Penalty for endeavouring to stir up any disturbance on account of unwholesomeness of the victuals or other just grounds.

38. All the papers, charter-parties, bills of lading, passports, and other writings whatsoever that shall be taken, seized, or found aboard any ship or ships which shall be taken as prize shall be duly preserved, and the commanding officer of the ship which shall take such prize shall send the originals entire and without fraud to the Court of Admiralty, or such other court or commissioners as shall be authorised to determine whether such prize be lawful capture, there to be viewed, made use of, and proceeded upon according to law, upon pain that every

Penalty for not sending to the Court of Admiralty all papers found aboard prize ships.

person

person offending herein shall be dismissed from His Majesty's service, or shall suffer such other punishment as is hereinafter mentioned, and in addition thereto shall forfeit and lose his share of the capture.

Penalty for taking money or other effects out of any prize before the same shall be condemned.

39. No person subject to this Act shall take out of any prize or ship seized for prize any money, plate, or goods, unless it shall be necessary for the better securing thereof, or for the necessary use and service of any of His Majesty's ships and vessels of war, before the same be adjudged lawful prize in some Admiralty Court; but the full and entire account of the whole without embezzlement shall be brought in and judgment passed entirely upon the whole, without fraud, upon pain that every person offending herein shall be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned, and in addition thereto forfeit and lose his share of the capture.

Penalty for stripping or ill-using persons taken on board as prize.

40. If any ship or vessel shall be taken as prize, none of the officers, mariners, or other persons on board her shall be stripped of their clothes, or in any sort pillaged, beaten, or evil intreated, upon pain that the person or persons so offending shall be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned.

Penalty on commanders capturing as prize by collusion or collusively restoring ships or goods.

41. If the commanding officer of any of His Majesty's ships does any of the following things, namely,

- (1) By collusion with the enemy takes as prize any vessel, goods, or thing;
- (2) Unlawfully agrees with any person for the ransoming of any vessel, goods, or thing taken as prize; or
- (3) In pursuance of any unlawful agreement for ransoming or otherwise by collusion actually quits or restores any vessel, goods, or thing taken as prize;

he shall be liable to dismissal from His Majesty's service, with disgrace, or to such other punishment as is hereinafter mentioned.

Penalty for breaking bulk on board prize ship with a view to embezzlement.

42. If any person subject to this Act breaks bulk on board any vessel taken as prize, or detained in the exercise of any belligerent right, or under any Act relating to piracy or to the slave trade or to the Customs, with intent to embezzle anything therein or belonging thereto, he shall be liable to dismissal from His Majesty's service, with disgrace, or to such other punishment as is hereinafter mentioned, and in addition thereto to forfeit and lose his share of the capture.

Penalty for offences against naval discipline not particularly mentioned.

43. Every person subject to this Act who shall be guilty of any act, disorder, or neglect to the prejudice of good order and naval

naval discipline, not hereinbefore specified, shall be dismissed from His Majesty's service, with disgrace, or suffer such other punishment as is hereinafter mentioned.

44. Any person subject to this Act committing any offence against this Act, such offence not being punishable with death or penal servitude, shall, save where this Act expressly otherwise provides, be proceeded against and punished according to the laws and customs in such cases used at sea. Crimes to be punished according to laws and customs in use.

OFFENCES PUNISHABLE BY ORDINARY LAW.

45. Every person subject to this Act who shall be guilty of an offence punishable under section 302, 304, 304A, 377, 377 read with 511, 379, 380, 381, 382, or 392 of the Indian Penal Code shall be punishable with the punishment provided in that Code for the offence. Penalty for offences punishable by ordinary law.

If any such person shall be guilty of any other criminal offence which if committed in British India would be punishable by the law of British India, he shall, whether the offence be or be not committed in British India, be punished either in pursuance of the first part of this Act as for an act to the prejudice of good order and naval discipline not otherwise specified, or the offender shall be subject to the same punishment as might for the time being be awarded by any ordinary criminal tribunal competent to try the offender if the offence had been committed in British India.

46. For all offences specified or referred to in this Act, if committed by any person subject thereto in any harbour, haven, or creek, or on any lake or river, whether in or out of British India, or anywhere within the jurisdiction of the Admiralty, or at any place on shore out of British India, or in any of His Majesty's dockyards, victualling yards, steam factory yards, or on any gun wharf, or in any arsenal, barrack, or hospital belonging to His Majesty or in any other premises held by or on behalf of the Crown for naval or military purposes, or in any canteen or sailors' home or any place of recreation placed at the disposal of or used by officers or men of His Majesty's Navy which may be prescribed by the Governor General in Council, whether in or out of British India, the offender may be tried and punished under this Act; and for all offences hereinbefore specified under the headings "misconduct in the presence of the enemy," "communications with the enemy," "neglect of duty," "mutiny," "insubordination," "desertion and absence without leave," or "miscellaneous offences," if committed by any person subject to this Act at any place on shore, whether in or out of British India, the offender may be tried and punished under this Act. Offences when punishable.

46A. (1) Where

Provisions where offender has ceased to be subject to the Act.

46A. (1) Where an offence under this Act has been committed by any person while subject to this Act, such person may be taken into and kept in custody and tried and punished for such offence although he has ceased to be subject to this Act in like manner as he might have been taken into and kept in custody, tried, or punished if he had continued so subject:

Provided that where a person has since the commission of an offence ceased to be subject to this Act, he shall not be tried for such offence, except in case of offences of mutiny or desertion, unless proceedings against him are instituted within three months after he has ceased to be subject to this Act, but this section shall not affect the jurisdiction of a civil court in the case of any offence triable by such court as well as by court-martial.

(2) Where a person subject to this Act is sentenced under this Act to penal servitude, imprisonment, or detention, this Act shall apply to him during the term of his sentence notwithstanding that he is discharged or dismissed from His Majesty's service, or has otherwise ceased to be subject to this Act, and he may be kept in custody, removed, imprisoned, made to undergo detention and punished accordingly, as if he had continued to be subject to this Act.

PART II.

GENERAL PROVISIONS.

Power of court-martial to find intent with which offence committed.

47. Where the amount of punishment for any offence under this Act depends upon the intent with which it has been committed, and any person is charged with having committed such offence with an intent involving a greater degree of punishment, a court-martial may find that the offence was committed with an intent involving a less degree of punishment, and award such punishment accordingly.

Power of court-martial to find prisoner guilty of lesser offence on charge of greater.

48. Where any person shall be charged with any offence under this Act he may, upon failure of proof of the commission of the greater offence, be found guilty of another offence of the same class involving a less degree of punishment, but not of any offence involving a greater degree of punishment.

Rebels and mutineers to be deemed enemies. Power to arrest offenders.

49. All armed rebels, armed mutineers, and pirates shall be deemed to be enemies within the meaning of this Act.

50. Every officer in command of a fleet or squadron of His Majesty's ships, or of one of His Majesty's ships, or the senior officer present at a port, or an officer having by virtue of subsection (3) of section fifty-six of this Act power to try offences,

may,

may, by warrant under his hand, authorise any person to arrest any offender subject to this Act for any offence against this Act mentioned in such warrant; and any such warrant may include the names of more persons than one in respect of several offences of the same nature; and any person named in any such warrant may forthwith, on his apprehension, if the warrant so directs, be taken on board the ship to which he belongs, or some other of His Majesty's ships; and any person so authorised may use force, if necessary, for the purpose of effecting such apprehensions, towards any person subject to this Act.

51. Every person subject to this Act who shall not use his utmost endeavours to detect, apprehend and bring to punishment all offenders against this Act, and shall not assist the officers appointed for that purpose, shall suffer imprisonment or such other punishment as is hereinafter mentioned.

Penalty for not assisting in detection of prisoners.

PART III.

REGULATIONS AS TO PUNISHMENTS.

52. The following punishments may be inflicted in His Majesty's Navy:

- (1) Death:
- (2) Penal servitude:
- (3) Dismissal with disgrace from His Majesty's service:
- (4) Imprisonment or corporal punishment:
- (4A) Detention:
- (5) Dismissal from His Majesty's service:
- (6) Forfeiture of seniority as an officer for a specified time, or otherwise:
- (7) Dismissal from the ship to which the offender belongs:
- (8) Severe reprimand, or reprimand:
- (9) Disrating a subordinate or petty officer:
- (10) Forfeiture of pay, head money, bounty, salvage, prize money, and allowances earned by, and of all annuities, pensions, gratuities, medals, and decorations granted to, the offender, or of any one or more of the above particulars; also, in the case of desertion, of all clothes and effects left by the deserter on board the ship to which he belongs:

(11) Such

- (11) Such minor punishments as are now inflicted according to the custom of the navy, or may from time to time be allowed by the Governor General in Council:

And each of the above punishments shall be deemed to be inferior in degree to every punishment preceding it in the above scale.

Regulations
as to infliction
of punish-
ments.

53. The following regulations are hereby made with respect to the infliction of punishments in His Majesty's Navy:—

- (1) The powers to suspend, remit or commute sentences or punishment shall be the powers conferred by and shall be exercised in accordance with the provisions of sections 401 and 402 of the Code of Criminal Procedure, 1898, save that such powers shall not be exercisable by the Local Government, and any sentence so modified shall (subject to the provisions of this Act) be valid, and shall be carried into execution, as if it had been originally passed, with such modification, by the court-martial; but so that neither the degree nor the duration of the punishment involved in any sentence be increased by any such modification:
- (2) Judgment of death shall not be passed on any prisoner unless four at least of the officers present at the court-martial, where the number does not exceed five, and in other cases a majority of not less than two-thirds of the officers present, concur in the sentence:
- (3) Except in case of mutiny, the punishment of death shall not be inflicted on any prisoner until the sentence has been confirmed by the Governor General in Council:
- (4) The punishment of penal servitude may be inflicted for the term of life or for any other term of not less than three years:
- (5) The punishment of penal servitude shall in all cases involve dismissal with disgrace from His Majesty's service:
- (6) A sentence of dismissal with disgrace shall involve in all cases a forfeiture of all pay, head money, bounty, salvage, prize money and allowances that have been earned by, and of all annuities, pensions, gratuities, medals, and decorations that may have been granted to the offender, and an incapacity to
serve

serve His Majesty again in any military, naval, air force, or civil service, and may also in all cases be accompanied by a sentence of imprisonment:

- (7) The punishment of imprisonment may be inflicted for any term not exceeding two years and may be accompanied with a sentence of dismissal from His Majesty's service:

- (8) A sentence of imprisonment may be accompanied with a direction that the prisoner shall be kept in solitary confinement for any period of such term not exceeding fourteen days at any one time, and not exceeding eighty-four days in any one year, with intervals between the periods of solitary confinement of not less duration than the periods of solitary confinement; and when the imprisonment awarded exceeds eighty-four days, the solitary confinement shall not exceed seven days in any twenty-eight days of the whole imprisonment awarded, with intervals between the periods of solitary confinement of not less duration than such periods:

- (9) A sentence of imprisonment may be rigorous or simple, or partly rigorous and partly simple, and corporal punishment may be awarded in addition to any sentence of imprisonment, whether such imprisonment is or is not to be accompanied with solitary confinement and hard labour or either of them:

- (9A) The punishment of detention may be inflicted for any term not exceeding two years:

Provided that, until naval detention quarters shall have been set apart and declared to be such by the Governor General in Council by notification in the Gazette of India no sentence of detention shall be awarded:

- (10) The punishment of imprisonment, or detention whether on board ship or on shore, shall involve disrating in case of a petty officer and reduction to the ranks in case of a non-commissioned officer of marines, and shall in all cases be accompanied by stoppage of pay or wages during the term of imprisonment or detention: Provided that where the punishment awarded is detention for a term not exceeding fourteen days, the sentence may direct

that

that the punishment shall not be accompanied by stoppage of pay or wages during the term of detention:

- (11) In any case of corporal punishment not more than forty-eight lashes shall be inflicted; no officer shall be subject to detention or to corporal punishment: no petty or non-commissioned officer shall be subject to corporal punishment: except in case of mutiny:

All other punishments authorised by this Act may be inflicted in the manner heretofore in use in the navy.

Substitution
of "imprisonment"
for "penal
servitude" in
certain cases.

53A. (1) Where a person other than a European or American is sentenced to penal servitude, the authority sentencing him shall record such sentence and the term thereof and at the same time shall record an order substituting for such sentence a sentence of transportation which may be for life, or of rigorous imprisonment not exceeding fourteen years.

(2) For the purposes of this Act, unless there is anything repugnant in the subject or context, "penal servitude" includes transportation or rigorous imprisonment substituted for penal servitude in accordance with this section.

Limitation of
time for trials.

54. No person, unless he be an offender who has avoided apprehension or fled from justice, shall be tried or punished in pursuance of this Act for any offence committed by him unless such trial shall take place within three years from the commission of such offence or within one year after the return of such offender to India, where he has been absent from India during such period of three years.

Scale of
punishment.

55. Subject to the foregoing regulations, where any punishment is specified by this Act as the penalty for any offence, and it is further declared that another punishment may be awarded in respect of the same offence, the expression "other punishment" shall be deemed to comprise any one or more of the punishments inferior in degree to the specified punishment, according to the scale hereinbefore mentioned; but corporal punishment shall be deemed equal in degree to imprisonment, and may in all cases, subject to the foregoing regulations, be inflicted as a substitute for or in addition to imprisonment.

Authorities
having power
to try
offences.

56. (1) Any offence triable under this Act may be tried and punished by court-martial.

(2) Any offence not capital which is triable under this Act, and (except in the cases by this Act expressly provided for) is not committed by an officer, may, under such regulations as the

Governor General

Governor General in Council from time to time issues, be summarily tried and punished by the officer in command of the ship to which the offender belongs at the time either of the commission, or of the trial of the offence, subject to the restriction that the commanding officer shall not have power to award penal servitude or to award imprisonment or detention for more than three months.

(3) The power by this section vested in an officer commanding a ship may—

- (a) as respects persons on board a tender to the ship, be exercised in the case of a single tender absent from the ship, by the officer in command of such tender, and in the case of two or more tenders absent from the ship in company or acting together, by the officer in immediate command of such tenders; and
- (b) as respects persons on board any boat or boats belonging to the ship, be exercised when such boat or boats is or are absent on detached service, by the officer in command of the boat or boats; and
- (c) as respects persons subject to this Act on detached service either on shore or otherwise, or such of those persons as are not for the time being made subject to military law by an order under section one hundred and seventy-nine of the Army Act, 1881, be exercised by the officer in immediate command of those persons; and
- (d) as respects persons subject to this Act quartered in naval barracks, be exercised by the officer in command of those barracks.

(4) Except in case of mutiny, no man shall be sentenced by the commanding officer to corporal punishment until his offence has been inquired into by one or more officers appointed by such commanding officer, and his or their opinion as to the guilt or innocence of the person charged reported to such commanding officer, and the commanding officer shall thereupon act as according to his judgment may seem right.

57. The Governor General in Council may impose the punishment of forfeiture of time or seniority of not more than twelve months on any subordinate officer.

Forfeiture of
time or
seniority.

57A. (1) Where any officer borne on the books of any of His Majesty's ships in commission is in time of war alleged to have been guilty of a disciplinary offence, that is to say, a breach of section seventeen, eighteen, nineteen, twenty-two, twenty-three, twenty-seven, or forty-three of this Act, the officer having

Trial of officers
for disciplinary
offences in
time of war.

power

power to order a court-martial may, if he considers that the offence is of such a character as not to necessitate trial by court-martial, in lieu of ordering a court-martial order a disciplinary court constituted as hereinafter mentioned.

(2) A disciplinary court shall be composed of not less than three nor more than five officers, of whom one shall be commander or of higher rank.

(3) A disciplinary court shall have power to impose any punishment inferior to detention in the scale hereinbefore contained, but no greater punishment.

(4) The Governor General in Council may from time to time frame general orders for regulating the assembling, constitution and procedure and practice of disciplinary courts under this section, and may by those regulations apply, with the necessary modifications, to disciplinary courts the provisions of sections sixty-two to sixty-four and sections sixty-six to sixty-nine of this Act relating to courts-martial, and the regulations shall provide for evidence being taken on oath and empower the court to administer oaths for that purpose.

PART IV.

COURTS-MARTIAL.

Constitution of Courts-Martial.

Constitution
of courts-
martial.

58. The following regulations are hereby made with respect to courts-martial:—

- (1) A court-martial shall consist of not less than five nor more than nine officers:
- (2) No officer shall be qualified to sit as a member of any court-martial held in pursuance of this Act unless he be a flag officer, captain, commander, lieutenant-commander, or lieutenant of His Majesty's navy on full pay:
- (3) A court-martial shall not be held unless at least two of His Majesty's ships, not being tenders, and commanded by captains, commanders, lieutenant-commanders, or lieutenants of His Majesty's navy on full pay, are together at the time when such court-martial is held:
- (4) No officer shall sit on a court-martial who is under twenty-one years of age:

(5) No

- (5) No court-martial for the trial of a flag officer shall be duly constituted unless the president is a flag officer, and the other officers composing the court are of the rank of captain, or of higher rank:
- (6) No court-martial for the trial of a captain in His Majesty's navy shall be duly constituted unless the president is a captain or of higher rank, and the other officers composing the court are commanders or officers of higher rank:
- (7) No court-martial for the trial of a person below the rank of captain in His Majesty's navy shall be duly constituted, unless the president is a captain or of higher rank, nor, if the person to be tried is of the rank of commander, unless in addition to the president two other members of the court are of the rank of commander or of higher rank:
- (8) The prosecutor shall not sit on any court-martial for the trial of a person whom he prosecutes:
- (9) The Governor General in Council shall have power to order courts-martial to be held for the trial of offences under this Act, and to grant commissions to any officer of His Majesty's navy on full pay authorising him to order courts-martial to be held for the trial of such offences:
- (10) An officer holding a commission from the Governor General in Council to order courts-martial shall not be empowered to do so if there is present at the place where such court-martial is to be held any officer superior in rank to himself on full pay and in command of one or more of His Majesty's ships or vessels, although such last-mentioned officer may not hold a commission to order courts-martial; and in such a case such last-mentioned officer may order a court-martial, although he does not hold any commission for the purpose:
- (11) If any officer holding a commission from the Governor General in Council to order courts-martial, having the command of a fleet or squadron, and being in foreign parts, die, be recalled, leave his station, or be removed from his command, the officer upon whom the command of the fleet or squadron devolves, and so from time to time the officer who shall have the command of

the

the fleet or squadron, shall, without any commission from the Governor General in Council, have the same power to order courts-martial as the first-mentioned officer was invested with:

- (12) If any officer holding a commission from the Governor General in Council to order courts-martial, and having the command of any fleet or squadron of His Majesty's ships in foreign parts shall detach any part of such fleet or squadron, or separate himself from any part of such fleet or squadron, he may, by commission under his hand, empower, in the first mentioned case, the commanding officer of the squadron or detachment ordered on such separate service, and in case of his death or ceasing so to command, the officer to whom the command of such separate squadron or detachment shall belong, and in the secondly-mentioned case the senior officer of His Majesty's ships on the division of the station from which he is absent, to order courts-martial during the time of such separate service, or during his absence from that division of the station (as the case may be), and every such authority shall continue in force until revoked, or until the officer holding it returns to India, or until he comes into the presence of a superior officer, empowered to order courts-martial in the same squadron, detachment, or division of a station, but so that such authority shall revive on the officer holding it ceasing to be in the presence of such a superior officer, and so from time to time as often as the case so requires:
- (13) The officer ordering a court-martial shall not sit thereon:
- (14) The President of every court-martial shall be named by the authority ordering the same, or by any officer empowered by such authority to name the president:
- (15) No commander, lieutenant-commander, or lieutenant shall be required to sit as a member of any court-martial when four officers of a higher rank and junior to the president can be assembled at the place where the court-martial is to be holden (but the regularity or validity of any court-martial or of the proceedings thereof, shall not be affected by any commander, lieutenant-commander, or lieutenant being required to sit, or sitting, thereon, under any

any circumstances); and when any commander, lieutenant-commander or lieutenant sits on any court-martial the members of it shall not exceed five in number:

- (16) Subject to the foregoing regulations, whenever a court-martial shall be held the officer appointed to preside thereat shall summon all the officers next in seniority to himself present at the place where the court-martial shall be held to sit thereon, until the number of nine, or such number, not less than five, as is attainable, is complete; subject to this proviso, that the admirals and captain being superintendents of His Majesty's dockyards, shall not be summoned to sit on courts-martial unless specially directed to do so by orders from the Governor General in Council.

Proceedings of Courts-Martial.

59. A court-martial under this Act shall be held on board one of His Majesty's ships or vessels of war, unless the Governor General in Council or the officer who ordered the court-martial in any particular case for reasons to be recorded on the proceedings otherwise direct, in which case the court-martial shall be held at a port at such convenient place on shore as the Governor General in Council or the officer who ordered the court-martial shall direct.

Where courts-martial to be held.

60. A court-martial held in pursuance of this Act may, if it appears to the court that an adjournment is desirable, be adjourned for a period not exceeding six days, but except where such an adjournment is ordered shall sit from day to day, with the exception of Sundays, until sentence is given, unless prevented from so doing by stress of weather or unavoidable accident, and its proceedings shall not be delayed by the absence of any member, so that not less than four are present; and no member shall absent himself unless compelled so to do by sickness or other just cause, to be approved of by the other members of the court, and if any member of a court-martial shall absent himself therefrom, in contravention of this section, he shall be dismissed from His Majesty's service, or shall suffer such other punishment as may be awarded by a court-martial.

As to time of sittings of courts-martial.

61. In

Appointment
of officiating
judge
advocate.

61. In the absence of the judge advocate of the fleet or his deputy, and in default of any appointment in this behalf by the Governor General in Council, or by the Officer Commanding the Indian Navy, the officer who is to be the president of the court-martial shall appoint a person to officiate as deputy judge advocate at the trial; and the judge advocate of the fleet for the time being, or his deputy, or the person officiating as deputy judge advocate, at any trial shall administer an oath to every witness appearing at the trial.

Proceedings
at trial.

62. As soon as the court is assembled, the names of the officers composing the court shall be read over to the person charged, who shall be asked if he objects to being tried by any member of the court; if the person charged shall object to any member, the objection shall be decided by the court; if the objection shall be allowed, the place of the member objected to shall be filled up by the officer next in seniority who is not on the court-martial, subject to the regulations hereinbefore contained.

The person charged may then raise any other objection which he desires to make respecting the constitution of the court-martial, and the objection shall then be decided by the court, which decision shall be final, and the constitution of the court-martial shall not be afterwards impeached, and it shall be deemed to have been in all respects duly constituted.

Oaths to be
administered
to members of
courts-martial.

63. Before the court shall proceed to try the person charged, the judge advocate of the fleet, or his deputy, or the person officiating as deputy judge advocate of the fleet, shall administer to every member of the court the following oath; that is to say,

'I do swear, that I will duly administer justice according to law, without partiality, favour, or affection; and I do further swear, that I will not on any account, at any time whatsoever, disclose or discover the vote or opinion of any particular member of this court-martial, unless thereunto required in due course of law.

So help me God.'

Provided that an affirmation to the same effect in such terms as the Governor General in Council may prescribe in this behalf may be substituted for such oath.

Oaths to be
administered
to judge
advocate,
etc.

64. As soon as the said oath shall be administered to the members of the court-martial, the president shall administer

to

to the judge advocate of the fleet, or his deputy, or the person officiating as deputy judge advocate, the following oath:

'I do swear that I will not upon any account, at any time whatsoever, disclose or discover the vote or opinion of any particular member of the court-martial, unless thereunto required in due course of law.

So help me God.'

Provided that an affirmation to the same effect in such terms as the Governor General in Council may prescribe in this behalf may be substituted for such oath.

65. The Governor General in Council may apply to the Indian Navy such general orders altering and regulating the procedure and practice of courts-martial as may from time to time be framed by the Admiralty and approved by His Majesty in Council subject to such modifications as the Governor General in Council may deem necessary to adapt them to the circumstances of the Indian Navy:

Power to Governor General in Council to apply general orders framed by Admiralty for practice of courts-martial.

Provided that no modification shall be made which involves any racial discrimination.

66. Every person, civil, naval, and military, or belonging to the air force who may be required to give evidence before a court-martial shall be summoned by writing under the hand of a Secretary to the Government of India, or by the deputy judge advocate, or the person appointed to officiate as deputy judge advocate at the trial; and all persons so summoned and attending as witnesses before any court-martial shall, during their necessary attendance in or on such court, and in going to and returning from the same, be privileged from arrest, and shall, if unduly arrested, be discharged by the court out of which the writ or process issued by which such witness was arrested, or if such court be not sitting, then by any judge of the superior courts of Westminster or Dublin, or the court of session in Scotland, or of the courts of law in the East or West Indies or elsewhere, according as the case shall require, upon its being made to appear to such court or judge, by any affidavit in a summary way, that such witness was arrested in going to or returning from or attending upon such court-martial; and all witnesses so duly summoned as aforesaid who make default in attending on such courts, or attending refuse to be sworn or make affirmation, or being sworn or having made affirmation refuse to give evidence or to answer all such questions as the court may legally demand of them, or prevaricate in giving their evidence, shall, upon certificate

Summoning witnesses.

thereof

thereof under the hand of the president of such court-martial, be liable to be attached in the Court of Queen's Bench in London or Dublin, or the Court of Sessions, or Sheriff depute or stewarts depute, or their respective substitutes, within their several shires and stewartries in Scotland, or courts of law in the East or West Indies, or in any of His Majesty's colonies, garrisons, or dominions in Europe or elsewhere, respectively, upon complaint made, in like manner as if such witness after having been duly summoned and subpoenaed had neglected to attend on a trial in any proceeding in the court in which such complaint is made, or had refused to be sworn, or on being sworn had refused to give evidence, or to answer all such questions as the court may legally demand, or had prevaricated in giving evidence, or, if the court-martial shall think fit, in case any such person, who is subject to this Act, being called upon to give evidence at any court-martial, shall refuse or neglect to attend to give his evidence upon oath or affirmation, or shall prevaricate in his evidence, or behave with contempt to the court, such court-martial may punish every such offender by imprisonment, or, if the offender is a person liable to be sentenced to detention under this Act, by detention not longer than three months in case of such refusal, neglect, or prevarication, nor longer than one month in the case of such contempt; and every person not subject to this Act who may be so summoned to attend shall be allowed and paid his reasonable expenses for such attendance, under the authority of the Governor General in Council, or of the president of the court-martial on a foreign station.

Penalty on persons giving false evidence.

67. Every person who, upon any examination upon oath or upon affirmation before any court-martial held in pursuance of this Act, shall make any statement which is false and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence of giving false evidence; and every such offence, wheresoever committed, shall be triable and punishable in British India.

Where persons are insane at the time of offence or trial.

68. Where it shall appear upon the trial by court-martial of any person charged with an offence that such person is insane, the court shall find specially the fact of his insanity, and shall order such person to be kept in strict custody in such place and in such manner as the court shall deem fit until the directions of the Governor General in Council thereupon are known, and it shall be lawful for the Governor General in Council to give orders for the safe custody of such person during His Majesty's pleasure in such place and in such manner as they shall think fit.

69. Every

69. Every judge advocate, or deputy judge advocate, or person officiating as deputy judge advocate, shall transmit with as much expedition as may be the original proceedings, or a complete and authenticated copy thereof, and the original sentence of every court-martial attended by him, to the Officer Commanding the Indian Navy or senior officer, who shall transmit them to the Governor General in Council for the time being, and any person tried by a court-martial shall be entitled, on demand, to a copy of such proceedings and sentence (upon payment for the same at the rate of three annas per folio of seventy-two words), but no such demand shall be allowed after the space of three years from the date of the final decision of such court.

Report of proceedings of courts-martial to be transmitted.

69A. A Navy List or Gazette purporting to be published by authority and either to be printed by a Government printer or to be issued by His Majesty's Stationery Office, shall be evidence of the status and rank of the officers therein mentioned and of any appointment held by such officers until the contrary is proved.

Evidence of rank, etc., of officers.

PART V.

PENAL SERVITUDE AND PRISONS.

Penal Servitude.

70. Where a person is in pursuance of this Act convicted by a court-martial, and either is sentenced or has his sentence commuted to penal servitude, such conviction and sentence shall be of the same effect as if such person had been convicted by a civil court in British India of an offence punishable by penal servitude and sentenced by that court to penal servitude, and all enactments relating to a convict so sentenced shall, so far as circumstances admit, apply accordingly; and the said convict shall be removed to some prison in which a convict so sentenced by a civil court in British India can be confined either permanently or temporarily, and the order of the Governor General in Council or of the Officer Commanding the Indian Navy, or of the officer ordering the court-martial by whom such person was convicted, shall be a sufficient warrant for the transfer of the said person to such prison to undergo his sentence according to law, and until he reaches such prison for detaining him in naval custody, or in any civil prison or place of confinement.

Sentence of penal servitude.

* * * * *

72. In

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Subsistence
of offender.

72. In case any such offender shall be conveyed to any prison, not being a naval prison appointed by virtue of this Act, an allowance such as the Governor General in Council shall from time to time direct shall be made to the governor, keeper, or superintendent of the gaol or prison for the subsistence of such offender while he is detained therein, and such allowance shall be paid by order of the Governor General in Council upon production by the said governor, keeper, or superintendent of a declaration, to be made by him before a Magistrate, of the number of days during which the offender has been so detained and subsisted in such gaol or prison.

Imprisonment
of offender
already under
sentence for
previous
offence.

73. Whenever sentence shall be passed by a court-martial on an offender already under sentence either of detention, imprisonment, or penal servitude, passed upon him under this Act for a former offence, the court may award sentence of detention, imprisonment, or penal servitude for the offence for which he is under trial to commence at the expiration of the detention, imprisonment, or penal servitude to which he has been previously sentenced, although the aggregate of the terms of detention, imprisonment, or penal servitude may exceed the term for which any of those punishments could be otherwise awarded:

Provided that nothing in this section shall cause a person to undergo imprisonment or detention for any period exceeding in the aggregate two consecutive years, and so much of any term of imprisonment or detention imposed on a person by a sentence in pursuance of this section as would prolong the total term of his punishment beyond that period shall be deemed to be remitted.

Prisons.

Term and
place of
imprisonment.

74. (1) Every term of penal servitude, imprisonment, or detention in pursuance of this Act shall be reckoned as commencing on the day on which the sentence was awarded, and the place of imprisonment or detention, whether the imprisonment or detention was awarded as an original or as a commuted punishment, shall be such place as may be appointed by the court or the commanding officer awarding the punishment, or which may from time to time be appointed by the Governor General in Council, and may, in the case of imprisonment, be one of the naval prisons appointed under this Act, or naval detention quarters, or any common gaol, house of correction, or military prison or detention barrack, and may in the case of detention be any naval detention quarters or a military detention barrack within His Majesty's dominions.

(2) Where, by reason of a ship being at sea or of a place at which there is no proper prison, or naval detention quarters, a sentence of imprisonment, or detention, as the case may be, cannot

cannot be duly executed, then, subject as hereinafter mentioned, an offender under sentence of imprisonment or detention, as the case may be, may be sent with all reasonable speed to some place at which there is a proper prison or naval detention quarters, or, in the case of an offender under sentence of detention, to some place at which there are naval detention quarters, in which the sentence can be duly executed, and on arrival there the offender shall undergo his sentence, in like manner as if the date of such arrival were the day on which the sentence was awarded, and that notwithstanding that in the meanwhile he has returned to his duty or become entitled to his discharge; and the term of imprisonment or detention, as the case may be, shall be reckoned accordingly, subject however to the deduction of any time during which he has been kept in confinement in respect of the said sentence.

(3) Where in pursuance of this Act a person is sentenced to imprisonment or detention the order of the Governor General in Council or of the Officer Commanding the Indian Navy, or of the officer ordering the court-martial by which such person was sentenced, or, if he was sentenced by the commanding officer of a ship, the order of such commanding officer, shall be a sufficient warrant for the sending of such person to the place of imprisonment or detention, there to undergo his sentence according to law, and until he reaches such place of imprisonment or detention for detaining him in naval custody, or in the case of a person sentenced to imprisonment in any civil prison or place of confinement.

74A. Where a person has been sentenced to penal servitude or imprisonment or detention the Governor General in Council or officer who by virtue of sub-section (3) of section seventy-four of this Act has power to issue an order of committal (hereinafter in this section referred to as "the committing authority") may, in lieu of issuing such an order, order that the sentence be suspended until an order of committal is issued, and in such case—

Power to
suspend sen-
tences.

- (a) Notwithstanding anything in this Act, the term of the sentence shall not be reckoned as commencing until an order of committal is issued;
- (b) The case may at any time, and shall at intervals of not more than three months, be reconsidered by the Governor General in Council or committing authority, or an officer holding such command as the Governor General in Council may by regulation prescribe, and if on any such reconsideration it appears to the Governor General in Council or committing

committing authority or officer that the conduct of the offender since his conviction has been such as to justify a remission of the sentence the Governor General in Council or committing authority or officer shall remit the whole or any part of it;

- (c) Subject to regulations made by the Governor General in Council the Governor General in Council or committing authority, or an officer holding such command as the Governor General in Council may by regulation prescribe, may at any time whilst the sentence is suspended issue an order of committal and thereupon the sentence shall cease to be suspended;
- (d) Where a person subject to this Act, whilst a sentence on him is so suspended, is sentenced to penal servitude or imprisonment or detention for any other offence then, if he is at any time committed either under the suspended sentence or under any such subsequent sentence, and whether or not any such subsequent sentence has also been suspended, the committing authority may direct that the two sentences shall run either concurrently or consecutively, so, however, as not to cause a person to undergo imprisonment or detention for a period exceeding the aggregate of two consecutive years, and where the sentence for such other offence is a sentence of penal servitude, then, whether or not that sentence is suspended, any previous sentence of imprisonment or detention which has been suspended shall be avoided.

When a person has been sentenced to penal servitude or imprisonment or detention and an order of committal has been issued, the Governor General in Council or the committing authority, or an officer holding such command as the Governor General in Council may by regulation prescribe, may order the sentence to be suspended, and in such case the person whose sentence is suspended shall be discharged and the currency of the sentence shall be suspended until he is again committed under the same sentence, and the foregoing paragraphs (b), (c) and (d) of this section shall apply in like manner as in the case where a sentence has been suspended before an order of committal has been issued.

Where a sentence is suspended, under this section, whether before or after committal, the Governor General in Council or,
subject

subject to any regulation or direction which may be issued by the Governor General in Council, the committing authority or officer by whom the sentence is suspended may, notwithstanding anything in section fifty-three of this Act, direct that any penalty which is involved by the punishment of penal servitude or imprisonment or detention either shall be or shall not be remitted or suspended.

75. Whenever it is deemed expedient it shall be lawful for the Governor General in Council, the Officer Commanding the Indian Navy, or senior naval officer present by any order in writing from time to time to change the place of confinement of any offender imprisoned or sentenced to be imprisoned or detained in pursuance of this Act or of any offender undergoing or sentenced to undergo detention, and the gaoler or other person having the custody of such offender shall immediately on the receipt of such order remove such offender to the gaol, prison, or house of correction, or, in the case of an offender undergoing or sentenced to undergo detention, to the naval detention quarters mentioned in the said order, or shall deliver him over to naval custody for the purpose of the offender being removed to such prison or naval detention quarters; and every gaoler or keeper of such last-mentioned prison, gaol, or house of correction or naval detention quarters shall, upon being furnished with a copy of such order of removal, attested by a Secretary to the Government of India for the time being, receive into his custody and shall confine pursuant to such sentence or order every such offender.

Place of imprisonment may be changed, etc.

76. The gaoler or other person removing any offender in pursuance of such order shall be allowed for the charges of such removal a sum not exceeding twelve annas a mile, and when any offender is not confined in a naval prison or naval detention quarters the gaoler or other person in whose custody any such offender may be shall receive such an allowance as the Governor General in Council shall from time to time direct for every day that such offender is in his custody, to be applied towards his subsistence and such sum shall be paid to the said gaoler or other person under the authority of the Governor General in Council, upon the application in writing made to the Governor General in Council by the District Magistrate or Presidency Magistrate within whose jurisdiction such gaol, prison, or house of correction shall be situate, with a copy of the sentence or order under which the offender is confined.

Expenses of removal or subsistence of prisoners.

* * * *

77. Whenever any offender is undergoing imprisonment or detention in pursuance of this Act, it shall be lawful for the Governor General in Council or where an offender is undergoing imprisonment

Proviso for discharge or removal of prisoners.

imprisonment or detention by order of his commanding officer, for such commanding officer or the Governor General in Council to give an order in writing directing that the offender be discharged; and it shall also be lawful for the Governor General in Council, and any officer commanding any of His Majesty's ships, by order in writing, to direct that any such offender be delivered over to naval custody for the purpose of being brought before a court-martial, either as a witness, or for trial or otherwise, and such offender shall accordingly, on the production of any such order, be discharged; or be delivered over to such custody.

Proviso as to time of detention in naval custody.

79. The time during which any offender under sentence of imprisonment or detention is detained in naval custody shall be reckoned as imprisonment or detention under his sentence for whatever purpose he is so detained; and the governor, gaoler, keeper, or superintendent who shall deliver over any such offender shall again receive him from naval custody, so that he may undergo the remainder of his punishment.

In case of insanity prisoners to be removed to some lunatic asylum.

80. If any person imprisoned or undergoing detention by virtue of this Act shall become insane, and a certificate to that effect shall be given by two physicians or surgeons, the Governor General in Council shall, by warrant, direct the removal of such person to such lunatic asylum or other proper receptacle for insane persons in British India as he may judge proper for the unexpired term of his imprisonment or detention; and if any such person shall in the same manner be certified to be again of sound mind, the Governor General in Council may issue a warrant for his being removed to such prison or place of confinement or in the case of a person sentenced to detention, such naval detention quarters as may be deemed expedient, to undergo the remainder of his punishment, and every gaoler or keeper of any prison, gaol, or house of correction shall receive him accordingly. This section shall not apply to persons imprisoned in England.

The Governor General in Council may set apart buildings and ships as naval prisons.

81. (1) The Governor General in Council may set apart any buildings or vessels, or any parts thereof, as naval prisons or naval detention quarters, and any buildings or vessels, or parts of buildings or vessels, so set apart as naval prisons or naval detention quarters, as the case may be, shall be deemed to be naval prisons or naval detention quarters respectively within the meaning of this Act.

(2) The Governor General in Council shall have the same power and authority in respect to naval prisons and naval detention quarters respectively as one of His Majesty's Principal Secretaries of State has in relation to military prisons and detention barracks respectively under section one hundred and

thirty-three

thirty-three of the Army Act, 1881, and that section shall apply as if it were herein re-enacted with the substitution of "the Governor General in Council" for "a Secretary of State," and of "naval" for "military," and of "naval detention quarters" for "detention barrack," and rules and regulations may be made accordingly by the Governor General in Council.

82. If any person shall convey or cause to be conveyed into any such naval prison or any such naval detention quarters any arms, tools, or instruments, or any mask or other disguise to facilitate the escape of any prisoner or person undergoing detention or by any means whatever shall aid any prisoner or person undergoing detention to escape or in an attempt to escape from such prison or naval detention quarters, whether an escape be actually made or not, such person shall be punished with imprisonment, which may be either rigorous or simple, for any term not exceeding two years, or suffer penal servitude for any term not exceeding fourteen years; and if any person shall bring or attempt to bring into such prison or naval detention quarters, in contravention of the rules, any spirituous or fermented liquor, he shall for every such offence be liable to a penalty not exceeding two hundred rupees and not less than one hundred rupees; and if any person shall bring into such prison or naval detention quarters or to or for any prisoner or person undergoing detention, without the knowledge of the officer having charge or command thereof, any money, clothing, provisions, tobacco, letters, papers, or other articles not allowed by the rules of the prison or naval detention quarters, to be in the possession of a prisoner or person undergoing detention, or shall throw into the said prison or naval detention quarters, any such articles, or by desire of any prisoner or person undergoing detention, without the sanction of the said officer, shall carry out of the prison or naval detention quarters any of the articles aforesaid, he shall for every such offence be liable to a penalty not exceeding fifty rupees; and if any person shall interrupt any officer of such prison or naval detention quarters in the execution of his duty, or shall aid or excite any person to assault, resist, or interrupt any such officer, he shall for every such offence be liable to a penalty not exceeding fifty rupees, or if the offender be a prisoner or person undergoing detention, he shall be punished with imprisonment, which may be either rigorous or simple, for any time not exceeding six calendar months, in addition to so much of the time for which he was originally sentenced as may be then unexpired, and every such penalty shall be applied as the Governor General in Council shall direct, any law, statute, charter, or custom to the contrary notwithstanding.

Penalties on
aiding escape
or attempt
to escape of
prisoners and
on breach of
prison
regulations.

83. Every

Penalty as regards gaolers, etc.

83. Every governor, gaoler, and keeper of any prison, gaol, or house of correction or of any naval detention quarters, and every officer having the charge or command of any place, ship, or vessel for imprisonment, who shall, without lawful excuse, refuse or neglect to receive or confine, remove, discharge, or deliver up any offender against the provisions of this Act, or any of them, shall incur for every such refusal or neglect a penalty not exceeding one thousand rupees and every such penalty shall be applied as the Governor General in Council shall direct, any law, statute, charter, or custom to the contrary notwithstanding.

PART VI.

SUPPLEMENTAL PROVISIONS.

Short title.

84. This Act may be cited for all purposes as the Naval Discipline Act.

Extent and repeal.

85. Except as otherwise provided, this Act shall be in force within the United Kingdom; and as regards the United Kingdom the enactments described in the schedule to this Act shall be repealed from and after one calendar month from the passing hereof; and as regards elsewhere this Act shall be in force, and the said enactments shall be repealed, from and after six calendar months from the passing hereof.

Definition of terms.

86. In the construction of this Act, unless there be something in the context or subject matter repugnant to or inconsistent with such construction,

"Admiralty," or "the Lords of the Admiralty," shall mean the Lord High Admiral for the time being of the United Kingdom of Great Britain and Ireland, and when there shall be no such Lord High Admiral in office, any two or more of the Commissioners for executing the office of Lord High Admiral of the United Kingdom;

"Officer" shall mean an officer belonging to one of His Majesty's ships, and shall include a subordinate and a warrant officer, other than a warrant officer, Class II, of the Royal Marines, and shall include also a person holding any such position in the Indian Naval Volunteer Reserve during and in respect of the time when he is serving in the Indian Navy, but shall not extend to petty and non-commissioned officers;

When the words "superior officer" are used in this Act they shall be held to include all officers, warrant officers, petty and non-commissioned officers.

87. Every

87. Every person in or belonging to His Majesty's Navy, and borne on the books of any one of His Majesty's ships in commission and every member of the Indian Naval Volunteer Reserve during and in respect of the time when he is serving in the Indian Navy, whether for training or exercise or having been called up for any duty or service for which as a member of such Reserve he is liable, shall be subject to this Act; and all other persons hereby or by any other Act made liable thereto shall be triable and punishable under the provisions of this Act.

Person subject
to this Act.

88. His Majesty's land and air forces, when embarked on board any of His Majesty's ships, shall be subject to the provisions of this Act to such extent and under such regulations as His Majesty, His heirs and successors, by any Order or Orders in Council shall at any time or times direct.

Land and air
forces
embarked as
passengers.

89. All other persons ordered to be received or being passengers on board any of His Majesty's ships shall be deemed to be persons subject to this Act, under such regulations as the Governor General in Council may from time to time direct.

Other persons
embarked as
passengers.

90. With respect to vessels in His Majesty's service in time of war, whether belonging to His Majesty or not, which are not wholly manned by naval ratings, but being either armed or under the command of an officer in His Majesty's naval service, the following provisions shall take effect if in any case the Governor General in Council thinks fit so to direct, and where such direction is given the same shall be specified in the ship's articles:

Provisions
respecting
discipline in
ships in His
Majesty's
service in
war.

- (1) Every person borne on the books of any such vessel shall be subject to this Act:
- (2) Any offence committed by any such person shall be tried and punished as the like offence might be tried and punished if committed by any person in or belonging to His Majesty's Navy and borne on the books of any of His Majesty's ships in commission:
- (3) Every such offender who is to be tried by court-martial shall be placed under all necessary restraint until he can be tried by court-martial:
- (4) On application made to the Governor General in Council, or to the Officer Commanding the Indian Navy or senior officer of any of His Majesty's ships or vessels of war abroad authorised to assemble and hold courts-martial, the Governor General in Council, Officer Commanding the Indian Navy, or senior officer (as the case may be) shall assemble and hold a court-martial for the trial of the offender:

(5) The

(5) The officer commanding every such vessel shall have the same power in respect of all other persons borne on the books thereof, or for the time being on board the same, as the officer commanding one of His Majesty's ships has for the time being in respect of the officers and crew thereof or other persons on board the same: Provided that in the absence of the officer commanding such vessel, the officer commanding the ship or vessel or station in which such person may for the time being be held in custody shall have such power as aforesaid:

(6) The Officer Commanding the Indian Navy and senior naval officer in His Majesty's service shall have the same powers over the officers and crew of every such vessel as they have for the time being over the officers and crew of any of His Majesty's ships.

Relations
between
military,
naval, and
air forces
acting together.

90A. (1) Where an officer or non-commissioned officer, not below the rank of sergeant, is a member of a body of His Majesty's military forces acting with, or is attached to, any body of His Majesty's naval forces under such conditions as may be prescribed by regulations made by the Admiralty and Army Council, then, for the purposes of command and discipline and for the purposes of the provisions of this Act relating to superior officers, he shall, in relation to such body of His Majesty's naval forces as aforesaid, be treated, and may exercise all such powers (other than powers of punishment), as if he were a naval officer or petty officer, as the case may be.

(1A) Where an officer or non-commissioned officer, not below the rank of sergeant, is a member of a body of His Majesty's air force acting with any body of His Majesty's naval forces under such conditions as may be prescribed by regulations made by the Admiralty and Air Council, and such officer or non-commissioned officer is not borne on the books of any of His Majesty's ships in commission, then, for the purposes of command and discipline and for the purposes of the provisions of this Act relating to superior officers, he shall, in relation to such body of His Majesty's naval forces as aforesaid, be treated, and may exercise all such powers (other than powers of punishment), as if he were a naval officer or petty officer, as the case may be.

(2) Where any naval officer or seaman is a member of a body of His Majesty's naval forces acting with or is attached to any body of His Majesty's military forces under such conditions as may be prescribed by regulations made by the Admiralty and

and Army Council, then, for the purposes of command and discipline and for the purposes of the provisions of this Act relating to superior officers, the officers and non-commissioned officers, not below the rank of sergeant, of such military body shall, in relation to him, be treated, and may exercise all such powers (other than powers of punishment), as if they were naval officers and petty officers.

(2A) Where any naval officer or seaman is a member of a body of His Majesty's naval forces acting with any body of His Majesty's air force under such conditions as may be prescribed by regulations made by the Admiralty and Air Council, then, for the purposes of command and discipline and for the purposes of the provisions of this Act relating to superior officers, the officers and non-commissioned officers, not below the rank of sergeant, of such body of the air force shall, in relation to him, be treated, and may exercise all such powers (other than powers of punishment), as if they were naval officers and petty officers.

(3) The relative rank of naval and military and air force officers, petty officers, and non-commissioned officers shall, for the purposes of this section, be such as is provided by the King's Regulations and Admiralty Instructions for the time being in force.

90B. (1) Any person in or belonging to His Majesty's Navy and any officer or man of the Royal Marines who, by order of the Admiralty or of the Commander-in-Chief or the Senior Naval Officer present on a foreign station, is serving in a ship of or belonging to the naval forces of a self-governing Dominion or of India (provided such ship is not at the time placed at the disposal of the Admiralty), or in a naval establishment of a self-governing Dominion or of India or who is on board such ship or in such establishment as aforesaid awaiting passage or conveyance to any destination shall, for all purposes of command and discipline, be subject to the laws and customs for the time being applicable to the ships and naval forces of such self-governing Dominion or of India.

Provisions
respecting
naval officers
and seamen
in ships of
self-governing
Dominions.

(2) For the purposes of this section, the expression "self-governing Dominion" includes the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, and Newfoundland.

90C. (1) Any person in or belonging to the Indian Navy, who, by order of the Governor General in Council, is serving in a ship belonging to His Majesty's Navy or to the naval forces of a self-governing Dominion or in a naval establishment of His Majesty's Navy or a self-governing Dominion, or who is

Persons
serving in a
ship of the
Royal or
Dominion
Navy to be
subject to the
laws and
customs
thereof.

on board any such ship or in any such establishment awaiting passage or conveyance to any destination shall, for all purposes of command and discipline, be subject to the laws and customs for the time being applicable to the Royal Navy or the ships and naval forces of the self-governing Dominion, as the case may be.

(2) For the purposes of this section, the expression "self-governing Dominion" includes the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, and Newfoundland.

Crews or ships
lost or
destroyed.

91. When any one of His Majesty's ships shall be wrecked or lost or destroyed, or taken by the enemy, such ship shall, for the purposes of this Act, be deemed to remain in commission until her crew shall be regularly removed into some other of His Majesty's ships of war, or until a court-martial shall have been held, pursuant to the custom of the navy in such cases, to inquire into the cause of the wreck, loss, destruction, or capture of the said ship.

All the officers
and crew of
lost ship may
be tried by
one court;

92. When no specific charge shall be made against any officer or seaman or other person in the fleet for or in respect or in consequence of such wreck, loss, destruction, or capture, it shall be lawful to try all the officers and crew, or all the surviving officers and crew of any such ship, together, before one and the same court, and to call upon all or any of them when upon their trial to give evidence on oath or affirmation before the court touching any of the matters then under inquiry, but no officer or seaman or other person shall be obliged to give any evidence which may tend to criminate himself.

or by separate
court.

93. When deemed necessary by the Governor General in Council or any officer authorised to order courts-martial, separate courts-martial shall be held for the trial of some one or more of such officers and crew for or in respect or in consequence of the wreck, loss, destruction, or capture of any such ship.

For subsequent
offence,
separate
court.

94. For any offence or offences committed by any officer or seaman, or officers and seamen, after the wreck, loss, destruction, or capture of any such ship, a separate court-martial shall be held for the trial of such offender or offenders.

Pay of crews
of ships lost
or taken.

95. When any ship of His Majesty shall be wrecked, lost, or otherwise destroyed, or taken by the enemy, if it shall appear by the sentence of a court-martial that the crew of such ship did, in the case of a ship wrecked or lost, do their utmost to save her or get her off, and in the case of a ship taken by the enemy did their utmost to defend themselves, and that they have, since the wreck, destruction, loss, or capture of such ship,

ship, behaved themselves well, and been obedient to their officers, then all the pay of such crews, or of such portions of such crews as have behaved themselves well and been obedient to their officers, shall be continued until the time of their being discharged or removed into other ships of His Majesty, or dying.

96. If the ship of any officer ordered to command any two or more of His Majesty's ships shall be wrecked, lost, or otherwise destroyed, such officer shall continue in the command of any ship or ships which at the time of his ship being wrecked, lost, or destroyed was or were under his command, and it shall be lawful for such officer to order the surviving officers and crew of the wrecked, lost, or destroyed ship to join any other ship under his command, or to distribute them among the other ships under his command, if more than one, and such officer shall, until he meets with some other officer senior to himself, have the same power and authority in all respects as if his ship had not been wrecked, lost, or destroyed.

When ship of senior officer is lost he may dispose of officers and crew of lost ship.

97. It shall not be lawful for any person to arrest any petty officer or seaman, non-commissioned officer of marines or marine, belonging to any ship of His Majesty, by any warrant, process, or writ issued in any part of His Majesty's dominions for any debt, unless the debt was contracted at a time when the debtor did not belong to His Majesty's service, nor unless before the issuing of the warrant, process, or writ, the plaintiff in the suit or some person on his behalf has made an affidavit in the court out of which it is issued, that the debt justly due to the plaintiff (over and above all costs) was contracted at a time when the debtor did not belong to His Majesty's service, nor unless a memorandum of such affidavit is marked on the back of the warrant, process, or writ.

Restriction on arrest of seamen, etc., for debt.

98. If any petty officer or seaman, non-commissioned officer of marines or marine, is arrested in contravention of the provisions of the last foregoing section, the court out of which the warrant, process, or writ issues, or any judge thereof, may, on complaint by the party arrested, or by his superior officer, investigate the case on oath or otherwise, and if satisfied that the arrest was made in contravention of the provisions of the last foregoing section, may make an order for the immediate discharge of the party arrested, without fee, and may award to the complainant the costs of his complaint, to be taxed by the proper officer, for the recovery whereof he shall have the like remedy as the plaintiff in the suit would have on judgment being given in his favour, with costs.

Discharge from arrest.

98A. (1) A person subject to this Act shall be liable to contribute to the maintenance of his wife and of his children, legitimate or illegitimate, to the same extent as if he were not so subject; but execution in respect of any such liability or of any decree or order in respect of such maintenance shall not

Liability of seamen, etc., for maintenance of wives and children.

issue against his person, pay, arms, ammunition, equipments, instruments, or clothing.

(2) Where—

(a) it appears to the satisfaction of the Governor General in Council or any person deputed by him for the purpose that a person subject to this Act has deserted or left in destitute circumstances, without reasonable cause, his wife or any of his legitimate children under fourteen years of age; or

(b) any decree or order is made under any law for payment by a man who is or subsequently becomes subject to this Act either of the cost of the maintenance of his wife or child, or of the cost of any relief given to his wife or child by way of loan, and a copy of such decree or order is sent to the Governor General in Council or any person deputed by him for the purpose;

the Governor General in Council or the person so deputed may direct to be deducted from the pay of the person so subject to this Act, and to be appropriated towards the maintenance of his wife or children, or in liquidation of the sum adjudged to be paid by such decree or order, as the case may be, in such manner as the Governor General in Council or the person so deputed may think fit, a portion of such pay, at his discretion, but the amount deducted shall not exceed the amount fixed by the decree or order (if any), and shall not be a higher rate than the rates fixed by rules made in this behalf by the Governor General in Council:

Provided that no such deductions from pay in liquidation of a sum adjudged to be paid by a decree or order as aforesaid shall be ordered unless the Governor General in Council, or the person deputed by him is satisfied that the person against whom the decree or order was made has had a reasonable opportunity of appearing himself, or has appeared by a duly authorised legal representative, to defend the case before the court by which the decree or order was made, and a certificate, purporting to be a certificate of the commanding officer of the ship on which he was or is serving, or on the books of which he was or is borne, that the person has been prevented by the requirements of the service from attending at a hearing of any such case shall be evidence of the fact unless the contrary is proved.

Where any arrears have accumulated in respect of sums adjudged to be paid by any such decree or order as aforesaid whilst the person against whom the decree or order was made was serving under this Act, whether or not deductions in respect thereof have been made from his pay under this section, then after he has ceased so to serve an order of committal shall not be made in respect of those arrears unless the court is satisfied that

that he is able, or has, since he has ceased so to serve, been able to pay the arrears or any part thereof and has failed to do so.

(3) Where a proceeding under any law is instituted against a person subject to this Act for the purpose of enforcing against him any such liability as above in this section mentioned, the process may be served on the commanding officer of the ship on which he is serving or on the books of which such person is borne, or where, by reason of the ship being at sea or otherwise, it is impracticable to serve the process on such commanding officer, the process may, after not less than three weeks' notice to the Governor General in Council, be served by being sent to a Secretary to the Government of India for transmission to such commanding officer, but such service shall not be valid unless there is left therewith in the hands of such commanding officer or Governor General in Council such sum of money, if any (to be adjudged as costs incurred in obtaining the decree or order if made against the person on whom the process is issued), as may be fixed by the Governor General in Council as being necessary to enable him to attend the hearing of the case and to return to his ship or quarters, and such sum may be expended by the commanding officer for that purpose, and no process whatever under any law in any proceeding in this section mentioned shall be valid against a person subject to this Act if served after such person is under orders for service on a foreign station.

The production of a certificate of the receipt of the process purporting to be signed by such commanding officer as aforesaid shall be evidence that the process has been duly served unless the contrary is proved.

Where, by a decree or order sent to the Governor General in Council or officer in accordance with sub-section (2) of this section, the person against whom the decree or order is made is adjudged to pay as costs incurred in obtaining the decree or order any sum so left with the process as aforesaid, the Governor General in Council may cause a sum equal to the sum so left to be paid in liquidation of the sum so adjudged to be paid as costs, and the amount so paid by the Governor General in Council shall be a public debt from the person against whom the decree or order was made, and, without prejudice to any other method of recovery, may be recovered by reduction from his pay, in addition to those mentioned in sub-section (2) of this section.

(4) This section shall not apply to persons subject to this Act where such persons are officers.

(5) In this section the expression "pay" includes all sums payable to a man in respect of his services other than allowances in lieu of lodgings, rations, provisions, and clothing.

PART VII.

PART VII.

SAVING CLAUSE.

* * * * *

Nothing to
take away
prerogative of
the Crown,
or rights or
powers of
Admiralty.

100. Nothing in this Act shall take away, abridge, or control, further or otherwise than as expressly provided by this Act, any right, power, or prerogative of His Majesty the King in right of His Crown, or in right of His Office of Admiralty or any right or power of the Admiralty.

Act not to
supersede
authority of
ordinary
courts.

101. Nothing in this Act contained shall be deemed or taken to supersede or affect the authority or power of any court or tribunal of ordinary civil or criminal jurisdiction, or any officer thereof, in His Majesty's dominions, in respect of any offence mentioned in this Act which may be punishable or cognisable by the common or statute law, or to prevent any person being proceeded against and punished in respect of any such offence otherwise than under this Act.

PART VIII.

PRINTING CLAUSE.

Printing and
construction
of Naval
Discipline
Act.

102. (1) Every enactment and word which is directed by any Act amending this Act to be substituted for or added to any portion of this Act shall form part of this Act in the place assigned it by the amending Act, and this Act and all Acts which refer thereto shall, after the commencement of the amending Act, be construed as if that enactment or word had been originally enacted in this Act in the place so assigned, and, where it is substituted for another enactment or word, had been so enacted in lieu of that enactment or word, and as if this Act had been enacted with the omission of any enactment or word which is directed by the amending Act to be repealed or omitted from this Act, and the expression "this Act" shall be construed accordingly.

(2) A copy of this Act with every such enactment and word inserted in the place so assigned, and with the omission of any portion of this Act directed by any such amending Act as aforesaid to be repealed or omitted from this Act, shall be prepared and certified by the Clerk of the Parliament and deposited with the rolls of Parliament, and His Majesty's printers shall print in accordance with the copy so certified all copies of this Act which are printed after the commencement of such amending Act.

(3) A reference in any enactment, Order in Council, or other document, to the Naval Discipline Act shall, unless the context otherwise requires, be construed as a reference to this Act as amended by any enactment for the time being in force.

THE SCHEDULE.

of 1934.]

Indian Navy (Discipline).

THE SCHEDULE.

Enactments repealed.

11 Geo. 4 & 1 Will. 4 c. 20, in part.	An Act to amend and consolidate the laws relating to the pay of the Royal navy.	} in part; namely:—
	Section eighty.	
10 & 11 Vict. c. 62, in part.	An Act for the establishment of naval prisons, and for the pre- vention of desertion from Her Majesty's navy.	} in part; namely:—
	Section eleven.	
27 & 28 Vict. c. 119.	The Naval Discipline Act, 1864.	
28 & 29 Vict. c. 115.	The Naval Discipline Act Amendment Act, 1865.	

THE SECOND SCHEDULE.

(See section 4.)

ENACTMENTS REPEALED.

Year.	No.	Short title.	Extent of repeal.
1887	XIV	The Indian Marine Act, 1887	The whole.
1888	XVII	The Indian Marine Act (1887) Amend- ment Act, 1888.	The whole.
1899	I	The Indian Marine Act (1887) Amend- ment Act, 1899.	The whole.
1921	X	The Indian Marine (Amendment) Act, 1921.	The whole.
1933	I	The Indian Marine (Amendment) Act, 1933.	The whole.

ACT No. XXXV OF 1934.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 8th
September, 1934.)

An Act to amend certain enactments.

WHEREAS, in consequence of the enactment of the Indian Navy (Discipline) Act, 1934, it is expedient that certain amendments should be made in the enactments specified in the Schedule; It is hereby enacted as follows:—

1. (1) This Act may be called the Amending Act, 1934.

Short title and
commence-
ment.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

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

THE SCHEDULE.

(See section 2.)

Year.	No.	Short title.	Amendments.
1860	XLV	The Indian Penal Code.	(1) In section 5, after the word "soldiers" the word "sailors" shall be inserted. (2) In the <i>Explanation</i> to section 131, after the word "soldier" the word "sailor", and after the words and figures "the Indian Army Act, 1911," the words and figures "the Naval Discipline Act or that Act as modified by the Indian Navy (Discipline) Act, 1934," shall be inserted.

(3) Section

1

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Year.	No.	Short title.	Amendments.
1860	XLV	The Indian Penal Code— <i>contd.</i>	<p>(3) Section 138A shall be omitted.</p> <p>(4) In section 139, after the words "the Naval Discipline Act" the words and figures "or that Act as modified by the Indian Navy (Discipline) Act, 1934," shall be inserted.</p> <p>(5) In clause (a) of section 505, the words "or in the Royal Indian Marine" shall be omitted.</p>
1872	I	The Indian Evidence Act, 1872.	In section 1, after the words "Army Act" the words and figures "the Naval Discipline Act or that Act as modified by the Indian Navy (Discipline) Act, 1934," shall be inserted.
1873	X	The Indian Oaths Act, 1873.	In clause (b) of section 4, after the word "military" the word "naval", and after the word "station" the words "or ship" shall be inserted.
1878	VIII	The Sea Customs Act, 1878.	<p>In section 48,—</p> <p>(i) for the words "Indian Marine and Marine Survey" the words "Indian Navy" shall be substituted; and</p> <p>(ii) for the words "Marine or Survey", in both places where they occur, the words "Indian Navy" shall be substituted.</p>
1881	XI	The Municipal Taxation Act, 1881.	<p>(1) In the preamble, after the word "military" the word "naval" shall be inserted.</p> <p>(2) In clause (a) of section 3,—</p> <p>(i) after the words and figures "the Indian Army Act, 1911," the words and figures "the Naval Discipline Act or that Act as modified by the Indian Navy (Discipline) Act, 1934," shall be inserted; and</p> <p>(ii) after the word "military" the word "naval" shall be inserted.</p> <p>(3) In section 6, after the word "military" the word "naval" shall be inserted.</p>

OF 1934.]

Amending.

Year.	No.	Short title.	Amendments.
1882	IV	The Transfer of Property Act, 1882.	In clause (g) of section 6, after the word "military" the word "naval" shall be inserted.
1890	IX	The Indian Railways Act, 1890.	In section 79,— (i) after the word "soldier", in both places where it occurs, the word "sailor" shall be inserted; and (ii) after the word "military" the word "naval" shall be inserted.
1898	V	The Code of Criminal Procedure, 1898.	(1) In sub-section (1), clause <i>sixthly</i> , of section 54, the words "or of belonging to Her Majesty's Indian Marine Service and being illegally absent from that service" shall be omitted. (2) In section 128, for the words "or soldier in Her Majesty's Army" the words "soldier, sailor or airman in His Majesty's Army, Navy or Air Force" shall be substituted. (3) In clause (g) of section 320, after the word "Army" the word "Navy" shall be inserted. (4) In sub-section (1) of section 526A, after the words "Naval Discipline Act" the brackets, words and figures "(other than a person to whom that Act applies by virtue of the Indian Navy (Discipline) Act, 1934)" shall be inserted. (5) In sub-section (1) of section 549,— (a) after the words "Army Act", where they first occur, the words and figures "the Naval Discipline Act and that Act as modified by the Indian Navy (Discipline) Act, 1934," shall be inserted; (b) after the word "military", where it first occurs, the word "naval" shall be inserted;

(c) for

Year.	No.	Short title.	Amendments.
1898	V	The Code of Criminal Procedure, 1898— <i>contd.</i>	<p>(c) for the words and figures “, under the Army Act, section 41, or under the Air Force Act, section 41, to be tried by a Court-martial” the words “to be tried either by a Court to which this Code applies, or by a Court-martial” shall be substituted;</p> <p>(d) after the word “corps” the word “, ship” shall be inserted; and</p> <p>(e) after the word “military”, where it occurs for the last time, the word “, naval” shall be inserted.</p> <p>(6) In sub-section (2) of section 549, for the word “troops” the words “soldiers, sailors or airmen” shall be substituted.</p>
1899	II	The Indian Stamp Act, 1899.	<p>In Article 53 of Schedule I,—</p> <p>(i) in clause (d) after the word “non-commissioned” the words “or petty”, after the word “soldiers” the word “, sailors”, and after the word “military” the word “, naval” shall be inserted;</p> <p>(ii) in clause (e), after the word “non-commissioned” the words “or petty”, and after the word “soldier” the word “, sailor” shall be inserted; and</p> <p>(iii) in clause (f), after the word “non-commissioned” the words “or petty”, and after the word “soldiers” the word “, sailors” shall be inserted.</p>
1908	V	The Code of Civil Procedure, 1908.	<p>(1) In sub-clause (c) of clause (17) of section 2, for the words “or naval” the words “naval or air” shall be substituted, and the words “including His Majesty’s Indian Marine Service,” shall be omitted.</p> <p>(2) In clause (j) of sub-section (1) of section 60, after the word “apply” the words and figures “or of persons other than commissioned officers to whom the Naval Discipline Act as modified by the Indian Navy (Discipline) Act, 1934, applies” shall be added.</p>

(3) In

OF 1934.]

Amending.

Year.	No.	Short title.	Amendments.
1908	V	The Code of Civil Procedure, 1908— <i>contd.</i>	<p>(3) In Order V of the First Schedule,—</p> <p>(i) in rule 27, the words " or His Majesty's Indian Marine Service " shall be omitted; and</p> <p>(ii) in rule 28, after the word "soldier" the word "sailor" shall be inserted.</p> <p>(4) In Order XXVIII of the First Schedule,—</p> <p>(i) after the word "soldier", wherever it occurs throughout the Order, the word "sailor" shall be inserted;</p> <p>(ii) in the heading, after the word "Military" the words "or Naval" shall be inserted;</p> <p>(iii) in rule 1,—</p> <p>(a) in sub-rule (1), for the words "a military or air-force" the word "such" shall be substituted;</p> <p>(b) in sub-rule (2), after the word "military" the word "naval" shall be inserted; and</p> <p>(c) in the <i>Explanation</i>, after the word "corps," the word "ship," shall be inserted.</p>
1912	IV	The Indian Lunacy Act, 1912.	<p>(1) In section 12,—</p> <p>(i) after the words "Army Act" the words and figures "the Naval Discipline Act or that Act as modified by the Indian Navy (Discipline) Act, 1934," shall be inserted; and</p> <p>(ii) after the word "military" the word "naval" shall be inserted.</p> <p>(2) In section 32, after the word "military", wherever it occurs, the word "naval" shall be inserted.</p>

Amending.

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Year.	No.	Short title.	Amendments.
1925	XXXIX	The Indian Succession Act, 1925.	In the <i>Explanation</i> to section 10, after the word "military" the word ", naval" shall be inserted.
1932	XIV	The Indian Air Force Act, 1932.	<p>(1) In clause (c) of sub-section (1) of section 2, after the word "military" the word ", naval" shall be inserted.</p> <p>(2) Clause (19) of section 6 shall be omitted.</p> <p>(3) In sub-clause (ii) of clause (i) of section 19, after the word "military", in both places where it occurs, the word ", naval" shall be inserted.</p> <p>(4) In section 57, after the words "the Army Act," the words and figures "the Naval Discipline Act or that Act as modified by the Indian Navy (Discipline) Act, 1934," shall be inserted.</p> <p>(5) In sub-section (2) of section 89, after the words "air force" the word ", naval", and after the word "corps," the word "ship," shall be inserted.</p> <p>(6) In sub-section (2) of section 96, after the words "Army List," the words "Navy List", and after the word "corps," the word "ship," shall be inserted.</p>