



A COLLECTION  
OF  
THE ACTS



PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1899.

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## TITLES OF ACTS

PASSED BY

### THE GOVERNOR GENERAL OF INDIA IN COUNCIL IN THE YEAR 1899.

- I. An Act to amend the Indian Marine Act, 1887.
- II. „ to consolidate and amend the law relating to Stamps.
- III. „ to further amend the Presidency Small Cause Courts Act, 1882.
- IV. „ to provide for the exemption from the operation of municipal building laws of certain buildings and lands which are the property, or in the occupation, of the Government and situate within the limits of a municipality.
- V. „ to further amend the Indian Evidence Act, 1872.
- VI. „ to amend the Indian Contract Act, 1872.
- VII. „ to further amend the Inland Steam-vessels Act, 1884.
- VIII. „ to consolidate and amend the law relating to the importation, possession and transport of petroleum and other substances.
- IX. „ to amend the law relating to Arbitration.
- X. „ to amend the law relating to Carriers.
- XI. „ to further amend the Court-fees Act, 1870.
- XII. „ to amend the law relating to the forgery of currency-notes and bank-notes.
- XIII. „ to consolidate and amend the law relating to Glanders and Farcy.
- XIV. „ to further amend the Indian Tariff Act, 1894.
- XV. „ to validate certain marriages solemnized in the Native States of Pudukkottai and Travancore in India.
- XVI. „ further to amend the Northern India Canal and Drainage Act, 1873.
- XVII. „ further to amend the Indian Registration Act, 1877.
- XVIII. „ to amend the Land Improvement Loans Act, 1883.
- XIX. „ to provide for the conversion into British Indian currency of sums expressed in British currency in the Army Act.

- XX. An Act further to amend the Presidency Banks Act, 1876.  
XXI. „ to amend the Central Provinces Tenancy Act, 1898.  
XXII. „ further to amend the Indian Coinage Act, 1870, and  
the Indian Paper Currency Act, 1882.  
XXIII. „ to provide for the Incorporation of Kirk Sessions of  
the Church of Scotland in British India.  
XXIV. „ to consolidate and amend the law relating to the Court  
of Wards in the Central Provinces.  
XXV. „ further to amend the Punjab Courts Act, 1884.
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# ACT NO. I OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

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

An Act to amend the Indian Marine Act,  
1887.

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

1. (1) This Act may be called the Indian Marine  
Act (1887) Amendment Act, 1899; and

Short title  
and com-  
mencement.

(2) It shall come into force at once.

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

Amendment  
of section 2,  
sub-section  
(1), clause  
(a), Act XIV,  
1887.

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

Substitution  
of new  
clauses for  
clauses (b),  
(c) and (d),  
section 2,  
sub-section  
(1), Act XIV,  
1887.

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

Commander,  
Lieutenant,  
Sub-Lieutenant,

Chief Engineer,  
Engineer, or  
Assistant Engineer:

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

Assistant Surgeon,  
Gunner,

Carpenter,  
Clerk, or

Engine-driver, first class:

(d) "petty officer"

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

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

Substitution of new sub-sections for sub-sections (1), (2) and (3), section 53, Act XIV, 1887.

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

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

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

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

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

"(10) The seniority and precedence of officers serving on the same Indian Marine Court shall be governed

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

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

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

5. After section 70 of the said Act the following shall be added, namely :—

*“Supplemental.*

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

Addition of new section after section 70, Act XIV, 1887.

Provision in case of wreck, loss, destruction or capture of Indian Marine vessel.

## THE INDIAN STAMP ACT, 1899. (II OF 1899),

## CONTENTS.

## CHAPTER I.

## PRELIMINARY.

## SECTIONS.

1. Short title, extent and commencement.
2. Definitions.

## CHAPTER II.

## STAMP-DUTIES.

*A.—Of the Liability of Instruments to Duty.*

3. Instruments chargeable with duty.
4. Several instruments used in single transaction of sale, mortgage or settlement.
5. Instruments relating to several distinct matters.
6. Instruments coming within several descriptions in Schedule I.
7. Policies of sea-insurance.
8. Bonds, debentures or other securities issued on loans under Act XI, 1879.
9. Power to reduce, remit or compound duties.

*B.—Of Stamps and the mode of using them.*

10. Duties how to be paid.
11. Use of adhesive stamps.
12. Cancellation of adhesive stamps.
13. Instruments stamped with impressed stamps how to be written.
14. Only one instrument to be on same stamp.
15. Instrument written contrary to section 13 or 14 deemed unstamped.
16. Denoting duty.

*C.—Of the time of stamping Instruments.*

17. Instruments executed in British India.
18. Instruments other than bills, cheques and notes executed out of British India.
19. Bills, cheques and notes drawn out of British India.

*D.—Of*



*D.—Of Valuations for Duty.*

## SECTIONS.

20. Conversion of amount expressed in foreign currencies.
21. Stock and marketable securities how to be valued.
22. Effect of statement of rate of exchange or average price.
23. Instruments reserving interest.
24. How transfer in consideration of debt, or subject to future payment, etc., to be charged.
25. Valuation in case of annuity, etc.
26. Stamp where value of subject-matter is indeterminate.
27. Facts affecting duty to be set forth in instrument.
28. Direction as to duty in case of certain conveyances.

*E.—Duty by whom payable.*

29. Duties by whom payable.
30. Obligation to give receipt in certain cases.

## CHAPTER III.

## ADJUDICATION AS TO STAMPS.

31. Adjudication as to proper stamp.
32. Certificate by Collector.

## CHAPTER IV.

## INSTRUMENTS NOT DULY STAMPED.

33. Examination and impounding of instruments.
34. Special provision as to unstamped receipts.
35. Instruments not duly stamped inadmissible in evidence, etc.
36. Admission of instrument where not to be questioned.
37. Admission of improperly stamped instruments.
38. Instruments impounded how dealt with.
39. Collector's power to refund penalty paid under section 38, sub-section (1).
40. Collector's power to stamp instruments impounded.
41. Instruments unduly stamped by accident.
42. Endorsement of instruments on which duty has been paid under sections 35, 40 or 41.
43. Prosecution for offence against Stamp-law.
44. Persons paying duty or penalty may recover same in certain cases.
45. Power to Revenue-authority to refund penalty or excess duty in certain cases.
46. Non-liability

## SECTIONS.

46. Non-liability for loss of instruments sent under section 38.
47. Power of payer to stamp bills, promissory notes and cheques received by him unstamped.
48. Recovery of duties and penalties.

## CHAPTER V.

## ALLOWANCES FOR STAMPS IN CERTAIN CASES.

49. Allowance for spoiled stamps.
50. Application for relief under section 49 when to be made.
51. Allowance in case of printed forms no longer required by corporations.
52. Allowance for misused stamps.
53. Allowance for spoiled or misused stamps how to be made.
54. Allowance for stamps not required for use.
55. Allowance on renewal of certain debentures.

## CHAPTER VI.

## REFERENCE AND REVISION.

56. Control of, and statement of case to, Chief Controlling Revenue-authority.
57. Statement of case by Chief Controlling Revenue-authority to High Court or Chief Court.
58. Power of High Court or Chief Court to call for further particulars as to case stated.
59. Procedure in disposing of case stated.
60. Statement of case by other Courts to High Court or Chief Court.
61. Revision of certain decisions of Courts regarding the sufficiency of stamps.

## CHAPTER VII.

## CRIMINAL OFFENCES AND PROCEDURE.

62. Penalty for executing, etc., instrument not duly stamped.
63. Penalty for failure to cancel adhesive stamp.
64. Penalty for omission to comply with provisions of section 27.
65. Penalty for refusal to give receipt, and for devices to evade duty on receipts.
66. Penalty

## SECTIONS.

66. Penalty for not making out policy, or making one not duly stamped.
67. Penalty for not drawing full number of bills or marine policies purporting to be in sets.
68. Penalty for post-dating bills, and for other devices to defraud the revenue.
69. Penalty for breach of rule relating to sale of stamps and for unauthorized sale.
70. Institution and conduct of prosecutions.
71. Jurisdiction of Magistrates.
72. Place of trial.

---

CHAPTER VIII.

## SUPPLEMENTAL PROVISIONS.

73. Books, etc., to be open to inspection.
74. Powers to make rules relating to sale of stamps.
75. Power to make rules generally to carry out Act.
76. Publication of rules.
77. Saving as to court-fees.
78. Act to be translated, and sold cheaply.
79. Repeal.

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SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.

SCHEDULE II.—ENACTMENTS REPEALED.

## ACT NO. II OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th  
January, 1899.)

An Act to consolidate and amend the law  
relating to Stamps.

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

### CHAPTER I.

#### PRELIMINARY.

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Indian Stamp  
Act, 1899;

(2) It extends to the whole of British India, in-  
clusive of Upper Burma, British Baluchistan, the  
Santal Parganas and the Pargana of Spiti; and

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

Definitions.

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

“Banker.”

(1) “banker” includes a bank and any person  
acting as a banker:

“Bill of ex-  
change.”

(2) “bill of exchange” means a bill of exchange  
as defined by the Negotiable Instruments Act, 1881, XXVI of 1881.  
and includes also a hundi, and any other document  
entitling or purporting to entitle any person, whe-  
ther named therein or not, to payment by any other  
person of, or to draw upon any other person for, any  
sum of money:

“Bill of ex-  
change pay-  
able on de-  
mand.”

(3) “bill of exchange payable on demand”  
includes—

(a) an order for the payment of any sum of  
money by a bill of exchange or promissory  
note,

## (Chapter I.—Preliminary.—Section 2.)

note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

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

(c) a letter of credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn:

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

(5) "bond" includes— "Bond."

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

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

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

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

(7) "cheque"

## (Chapter I.—Preliminary.—Section 2.)

"Cheque."

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

"Chief Controlling Revenue-authority."

(8) "Chief Controlling Revenue-authority" means—

- (a) in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh—the Board of Revenue ;
- (b) in the Presidency of Bombay, outside Sindh and the limits of the town of Bombay—a Revenue Commissioner ;
- (c) in Sindh—the Commissioner ;
- (d) in the Punjab and Burma, including Upper Burma—the Financial Commissioner ; and
- (e) elsewhere—the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf :

"Collector."

(9) "Collector"—

- (a) means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a district, and
- (b) includes a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf :

"Conveyance."

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

"Duly stamped."

(11) "duly stamped," as applied to an instrument,

*(Chapter I.—Preliminary.—Section 2.)*

ment, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in British India :

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

(13) "impressed stamp" includes— "Impressed stamp."

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

(b) stamps embossed or engraved on stamped paper :

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

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

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

(a) a pattá ;

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

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

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

(17) "mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, "Mortgage-deed."

## (Chapter I.—Preliminary.—Section 2.)

vanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to, or in favour of, another, a right over or in respect of specified property :

“Paper.”

(18) “paper” includes vellum, parchment or any other material on which an instrument may be written :

“Policy of insurance.”

(19) “policy of insurance” includes—

- (a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event ;
- (b) a life-policy, and any policy insuring any person against accident or sickness, and any other personal insurance ; and
- (c) any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire-insurance in respect of which, and of the previous renewal whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months :

“Policy of sea-insurance” or “sea-policy”.

(20) “policy of sea-insurance” or “sea-policy”—

- (a) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel, and
- (b) includes any insurance of goods, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (a), but also any other risk incidental

to



## (Chapter I.—Preliminary.—Section 9.)

to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance :

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

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

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

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

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

- (a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or
- (b) whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or
- (c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or
- (d) which signifies or imports any such acknowledgment,

and

## (Chapter II.—Stamp-duties.—Section 3.)

and whether the same is or is not signed with the name of any person : and

“Settle-  
ment.”

(24) “settlement” means any non-testamentary disposition, in writing, of moveable or immoveable property made—

(a) in consideration of marriage,

(b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(c) for any religious or charitable purpose :

and includes an agreement in writing to make such a disposition.

## CHAPTER II.

## STAMP-DUTIES.

*A.—Of the Liability of Instruments to Duty.*

Instruments  
chargeable  
with duty.

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

(a) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in British India on or after the first day of July, 1899;

(b) every bill of exchange, cheque or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in British India ; and

(c) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in that schedule, which, not having

*(Chapter II.—Stamp-duties.—Section 4.)*

having been previously executed by any person, is executed out of British India on or after that day, relates to any property situate, or to any matter or thing done or to be done, in British India and is received in British India :

Provided that no duty shall be chargeable in respect of—

- (1) any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument ;
- (2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Merchant Shipping Act, 1894, or under Act XIX of 1838, or the Indian Registration of Ships Act, 1841, as amended by subsequent Acts.

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

Several instruments used in single transaction of sale, mortgage or settlement.

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

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

5. Any

*(Chapter II.—Stamp-duties.—Sections 5-8.)*

Instruments relating to several distinct matters.

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

Instruments coming within several descriptions in Schedule I.

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

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

Policies of sea-insurance.

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

57 & 58 Vict.,  
c. 60.

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

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

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

Bonds, debentures or other securities issued on loans under Act XI, 1879.

8. (1) Notwithstanding anything in this Act, any local authority raising a loan under the provisions of the Local Authorities Loan Act, 1879, or of any other law for the time being in force, by the issue of bonds, debentures or other securities, shall, in respect of such loan, be chargeable with a duty

XI of 1879.

of

*(Chapter II.—Stamp-duties.—Section 9.)*

of eight annas per centum on the total amount of the bonds, debentures or other securities issued by it, and such bonds, debentures or other securities need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, subdivision or otherwise.

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

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

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

9. The Governor General in Council may, by rule or order published in the Gazette of India,—

Power to reduce, remit or compound duties.

(a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(b) provide

c

*(Chapter II.—Stamp-duties.—Sections 10-11.)*

- (b) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of debentures, bonds or other marketable securities.

*B.—Of Stamps and the mode of using them.*

Duties how to be paid.

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

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

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

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

Use of adhesive stamps.

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

- (a) instruments chargeable with the duty of one anna, except parts of bills of exchange payable otherwise than on demand and drawn in sets;  
 (b) bills of exchange, cheques and promissory notes drawn or made out of British India;  
 (c) entry

*(Chapter II.—Stamp-duties.—Sections 12-14.)*

- (c) entry as an advocate, vakil or attorney on the roll of a High Court;
- (d) notarial acts; and
- (e) transfers by endorsement of shares in any incorporated company or other body corporate.

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

Cancellation of adhesive stamps.

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

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

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

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

Instruments stamped with impressed stamps how to be written.

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

Only one instrument to be on same stamp.

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instru-

ment

## (Chapter II.—Stamp-duties.—Sections 15-18.)

ment for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Instrument written contrary to section 13 or 14 deemed unstamped. Denoting duty.

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

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application is made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument by endorsement under the hand of the Collector or in such other manner (if any) as the Governor General in Council may by rule prescribe.

*C.—Of the time of stamping Instruments.*

Instruments executed in British India.

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

Instruments, other than bills, cheques and notes executed out of British India.

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

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

19. The



*(Chapter II.—Stamp-duties.—Sections 19-20.)*

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

Bills, cheques and notes drawn out of British India.

Provided that,—

- (a) if, at the time any such bill of exchange, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12 and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled.
- (b) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

*D.—Of Valuations for Duty.*

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

Conversion of amount expressed in foreign currencies.

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

21. Where

## (Chapter II.—Stamp-duties.—Sections 21-24.)

Stock and marketable securities how to be valued.

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

Effect of statement of rate of exchange or average price.

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

Instruments reserving interest.

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

How transfer in consideration of debt, or subject to future payment, etc., to be charged.

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

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 18 of Schedule I.

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

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled

*(Chapter II.—Stamp-duties.—Section 25.)*

entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

*Illustrations.*

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

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

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

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

Valuation in case of annuity, etc.

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

## (Chapter II.—Stamp-duties.—Sections 26-28.)

the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Stamp where value of subject-matter is indeterminate.

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

Provided that in the case of the lease of a mine in which a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such share, for the purpose of stamp-duty, at twenty thousand rupees a year, and the whole amount of such share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 41, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

Facts affecting duty to be set forth in instrument.

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

Direction as to duty in case of certain conveyances.

28. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned

(Chapter II.—Stamp-duties.—Section 28.)

apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

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

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

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

Provided

## (Chapter II.—Stamp-duties.—Section 29.)

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

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

*E.—Duty by whom payable.*

Duties by  
whom  
payable.

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

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

- No. 2. (Administration Bond),
  - No. 6. (Agreement to mortgage),
  - No. 13. (Bill of Exchange),
  - No. 15. (Bond),
  - No. 16. (Bottomry Bond),
  - No. 26. (Customs Bond),
  - No. 27. (Debenture),
  - No. 32. (Further Charge),
  - No. 34. (Indemnity-Bond),
  - No. 40. (Mortgage-Deed),
  - No. 49. (Promissory-Note),
  - No. 55. (Release),
  - No. 56. (Respondentia Bond),
  - No. 57. (Security Bond or Mortgage-Deed),
  - No. 58. (Settlement),
- No. 62 (a).

*(Chapter II.—Stamp-duties.—Section 30.)*

No. 62 (a). (Transfer of shares in an incorporated company or other body corporate),

No. 62 (b). (Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8),

No. 62 (c). (Transfer of any interest secured by a bond, mortgage-deed or policy of insurance),—

by the person drawing, making or executing such instrument :

(b) in the case of a policy of insurance—by the person effecting the insurance :

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

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

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

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

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

30. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty

Obligation to give receipt in certain cases.

(Chapter III.—Adjudication as to Stamps.—Section 31.)

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

### CHAPTER III.

#### ADJUDICATION AS TO STAMPS.

Adjudication  
as to proper  
stamp.

31. When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

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

Provided that—

- (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable ; and
- (b) every person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it



(Chapter III.—Adjudication as to Stamps.—Section 32.)

it relates, is chargeable, be relieved from any penalty which he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

Certificate by  
Collector.

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

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

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

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

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be ; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped :

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

- (a) any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution, as the case may be ;

(b) any

(Chapter IV.—Instruments not duly stamped.—Section 33.)

- (b) any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India ; or
- (c) any instrument chargeable with the duty of one anna, or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped.

#### CHAPTER IV.

##### INSTRUMENTS NOT DULY STAMPED.

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

Examination  
and impound-  
ing of in-  
struments.

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

Provided that—

- (a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;

(b) in

(Chapter IV.—Instruments not duly stamped.—Sections 34-35.)

(b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt,—

(a) the Governor General in Council may determine what offices shall be deemed to be public offices; and

(b) the Local Government may determine who shall be deemed to be persons in charge of public offices.

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

Special provision as to unstamped receipts.

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

Instruments not duly stamped inadmissible in evidence, etc.

Provided that—

(a) any such instrument not being an instrument chargeable with a duty of one anna only, or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion

(Chapter IV.—Instruments not duly stamped.—Sections 36-37.)

portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion ;

- (b) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped, would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it ;
- (c) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped ;
- (d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898 ;
- (e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.

V of 1898.

Admission of instrument where not to be questioned.

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

Admission of improperly stamped instruments.

37. The Governor General in Council may make rules providing that, where an instrument bears a stamp

(Chapter IV.—Instruments not duly stamped.—Sections 38-40.)

stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

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

Instruments impounded how dealt with.

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

39. (1) When a copy of an instrument is sent to the Collector under section 38, sub-section (1), he may, if he thinks fit, upon application made to him in this behalf or, if no application is made, with the consent of the Chief Controlling Revenue-authority, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

Collector's power to refund penalty paid under section 38, sub-section (1).

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

40. (1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable with a duty of one

Collector's power to stamp instruments impounded.

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(Chapter IV.—Instruments not duly stamped.—Section 41.)

anna only or a bill of exchange or promissory note, he shall adopt the following procedure:—

- (a) if he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be :
- (b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees ; or, if he thinks fit, ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees :

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

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

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

41. If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers

Instruments  
unduly  
stamped by  
accident.

to

(Chapter IV.—*Instruments not duly stamped.*—*Sections 42-43.*)

to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.

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

Endorsement of instruments on which duty has been paid under sections 35, 40 or 41.

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

Provided that—

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

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

43. The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who

Prosecution for offence against Stamp-law.

(Chapter IV.—Instruments not duly stamped.—Sections 44-45.)

who appears to have committed an offence against the Stamp-law in respect of such instrument :

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

Persons paying duty or penalty may recover same in certain cases.

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

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

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

Power to Revenue-authority to refund penalty or excess duty in certain cases.

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

(2) Where, in the opinion of the Chief Controlling Revenue-authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority

may,



(Chapter IV.—Instruments not duly stamped.—Sections 46-48.)

may, upon application in writing made within three months of the order charging the same, refund the excess.

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

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

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

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

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

CHAPTER V.

(Chapter V.—Allowances for Stamps in certain cases.  
—Section 49.)

## CHAPTER V.

## ALLOWANCES FOR STAMPS IN CERTAIN CASES.

Allowance  
for spoiled  
stamps.

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

- (a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person :
- (b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto :
- (c) in the case of bills of exchange, cheques or promissory notes—
  - (1) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance : provided that the paper on which any such stamp is impressed, does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon :
  - (2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands :
  - (3) the

(Chapter V.—Allowances for Stamps in certain cases.  
—Section 49.)

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

(Chapter V.—Allowances for Stamps in certain cases.  
—Section 50.)

act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose :

- (6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value :
- (7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value :
- (8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped :

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

*Explanation.*—The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable, has been paid is an impressed stamp within the meaning of this section.

50. The application for relief under section 49 shall be made within the following periods, that is to say,—

- (1) in the cases mentioned in clause (a) (5), within two months of the date of the instrument :
- (2) in the case of a stamped paper on which no instrument has been executed by any of  
the

Application  
for relief  
under section  
49 when to  
be made.

(Chapter V.—Allowances for Stamps in certain cases.—Sections 51-52.)

the parties thereto, within six months after the stamp has been spoiled :

- (3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed :

Provided that,—

- (a) when the spoiled instrument has been for sufficient reasons sent out of British India, the application may be made within six months after it has been received back in British India :
- (b) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

51. The Chief Controlling Revenue-authority may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said company or body corporate: provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

Allowance in case of printed forms no longer required by Corporations.

52. (a) When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or

Allowance for misused stamps.

has

(Chapter V.—Allowances for Stamps in certain cases.—Sections 53-54.)

has inadvertently used any stamp for an instrument not chargeable with any duty ; or

(b) When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13 ;

the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

Allowance for spoiled or misused stamps how to be made.

53. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof—

- (a) other stamps of the same description and value ; or,
- (b) if required and he thinks fit, stamps of any other description to the same amount in value ; or,
- (c) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

54. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction—

- (a) that such stamp or stamps were purchased by such person with a *bonâ fide* intention to use them ; and

(b) that

(Chapter V.—Allowances for Stamps in certain cases.—Section 55.)

- (b) that he has paid the full price thereof ;  
and
- (c) that they were so purchased within the period of six months next preceding the date on which they were so delivered :

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

55. When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall, upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less :

Allowance on renewal of certain debentures.

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the Governor General in Council may direct.

*Explanation.*—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes :—

- (a) the issue of two or more debentures in place of one original debenture, the total amount secured being the same ;
- (b) the issue of one debenture in place of two or more original debentures, the total amount secured being the same ;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder ; and
- (d) the alteration of the rate of interest or the dates of payment thereof.

## CHAPTER VI.

## CHAPTER VI.

## REFERENCE AND REVISION.

56. (1) The powers exercisable by a Collector under Chapter IV and Chapter V shall in all cases be subject to the control of the Chief Controlling Revenue-authority.

(2) If any Collector, acting under section 31, section 40 or section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue-authority.

(3) Such authority shall consider the case and send a copy of its decision to the Collector, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

57. (1) The Chief Controlling Revenue-authority may state any case referred to it under section 56, sub-section (2), or otherwise coming to its notice, and refer such case, with its own opinion thereon,—

- (a) if the case arises in the territories for the time being administered by the Governor of Fort St. George in Council or the Governor of Bombay in Council—to the High Court of Judicature at Madras or Bombay, as the case may be;
- (b) if it arises in the North-Western Provinces or Oudh or in Ajmere—to the High Court of Judicature for the North-Western Provinces;
- (c) if it arises in the territories for the time being administered by the Lieutenant-Governor of the Punjab or in British Baluchistan—to the Chief Court of the Punjab;
- (d) if it arises in the Central Provinces—to the High Court of Judicature at Bombay;
- (e) if

Control of,  
and state-  
ment of case  
to, Chief  
Controlling  
Revenue-  
authority.

Statement of  
case by Chief  
Controlling  
Revenue-  
authority to  
High Court  
or Chief  
Court.



(Chapter VI.—Reference and Revision.—Sections 58-60.)

(e) if it arises in any other part of British India—  
to the High Court of Judicature at Fort  
William.

(2) Every such case shall be decided by not less  
than three Judges of the High Court or Chief Court  
to which it is referred, and in case of difference the  
opinion of the majority shall prevail.

58. If the High Court or Chief Court is not satis-  
fied that the statements contained in the case are  
sufficient to enable it to determine the questions  
raised thereby, the Court may refer the case back to  
the Revenue-authority by which it was stated, to  
make such additions thereto or alterations therein as  
the Court may direct in that behalf.

Power of  
High Court  
or Chief  
Court to call  
for further  
particulars as  
to case stated.

59. (1) The High Court or Chief Court, upon the  
hearing of any such case, shall decide the questions  
raised thereby, and shall deliver its judgment thereon  
containing the grounds on which such decision is  
founded.

Procedure in  
disposing of  
case stated.

(2) The Court shall send to the Revenue-author-  
ity by which the case was stated, a copy of such  
judgment under the seal of the Court and the signa-  
ture of the Registrar; and the Revenue-authority  
shall, on receiving such copy, dispose of the case con-  
formably to such judgment.

60. (1) If any Court, other than a Court mention-  
ed in section 57, feels doubt as to the amount of duty  
to be paid in respect of any instrument under proviso  
(a) to section 35, the Judge may draw up a statement  
of the case and refer it, with his own opinion thereon,  
for the decision of the High Court or Chief Court to  
which, if he were the Chief Controlling Revenue-  
authority, he would, under section 57, refer the  
same.

Statement  
of case by  
other Courts  
to High  
Court or  
Chief Court.

(2) Such Court shall deal with the case as if it  
had been referred under section 57, and send a copy  
of its judgment under the seal of the Court and the  
signature

## (Chapter VI.—Reference and Revision.—Section 61.)

signature of the Registrar to the Chief Controlling Revenue-authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

Revision of certain decisions of Courts regarding the sufficiency of stamps.

61. (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, V of 1898. makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The

(Chapter VII.—Criminal Offences and Procedure.  
—Section 62.)

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument :

Provided that—

- (a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty ;
- (b) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

CHAPTER VII.

CRIMINAL OFFENCES AND PROCEDURE.

62. (1) Any person—

- (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped ;  
or

- (b) executing or signing otherwise than as a witness any other instrument chargeable  
with

Penalty for  
executing  
etc., instru-  
ment not  
duly  
stamped.

(Chapter VII.—Criminal Offences and Procedure.—  
Sections 63-64.)

with duty without the same being duly stamped; or

- (c) voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable with fine which may extend to five hundred rupees:

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

Penalty for failure to cancel adhesive stamp.

63. Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

Penalty for omission to comply with provisions of section 27.

64. Any person who, with intent to defraud the Government,—

- (a) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or,
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or
- (c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

shall

(Chapter VII.—Criminal Offences and Procedure.—  
Sections 65-67.)

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

65. Any person who,—

(a) being required under section 30 to give a receipt, refuses or neglects to give the same; or,

Penalty for refusal to give receipt, and for devices to evade duty on receipts.

(b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered;

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

66. Any person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or

Penalty for not making out policy or making one not duly stamped.

(b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy;

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

67. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

68. Any

(Chapter VII.—Criminal Offences and Procedure.—  
Sections 68-70.)

Penalty for post-dating bills, and for other devices to defraud the revenue.

68. Any person who,—

- (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or,
- (b) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same; or,
- (c) with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

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

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

69. (a) Any person appointed to sell stamps who disobeys any rule made under section 74, and

(b) Any person not so appointed who sells or offers for sale any stamp (other than a one-anna adhesive stamp);

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Institution and conduct of prosecutions.

70. (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

(2) The Chief Controlling Revenue-authority, or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The

(Chapter VII.—Criminal Offences and Procedure—Sections 71-72. Chapter VIII.—Supplemental Provisions.—Sections 73-74.)

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

71. No Magistrate other than a Presidency Magistrate or a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

Jurisdiction  
of Magis-  
trates.

72. Every such offence committed in respect of any instrument may be tried in any district or presidency-town in which such instrument is found, as well as in any district or presidency-town in which such offence might be tried under the Code of Criminal Procedure for the time being in force.

Place of trial.

## CHAPTER VIII.

### SUPPLEMENTAL PROVISIONS.

73. Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

Books, etc.,  
to be open to  
inspection.

74. The Local Government, subject to the control of the Governor General in Council, may make rules for regulating—

Powers to  
make rules  
relating to  
sale of  
stamps.

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons :

Provided

## (Chapter VIII.—Supplemental Provisions.—Sections 75-79.)

Provided that such rules shall not restrict the sale of one-anna adhesive stamps.

Power to make rules generally to carry out Act.

75. The Governor General in Council may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof.

Publication of rules.

76. (1) All rules made under this Act, other than rules made under section 74, shall be published in the Gazette of India, and all rules made under section 74 shall be published in the local Gazette.

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

Saving as to court-fees.

77. Nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court-fees.

Act to be translated, and sold cheaply.

78. Every Local Government shall make provision for the sale of translations of this Act in the principal vernacular languages of the territories administered by it at a price not exceeding four annas per copy.

Repeal.

79. The Acts mentioned in Schedule II are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.



## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I.

## STAMP-DUTY ON INSTRUMENTS.

(See section 3.)

Description of Instrument.	Proper Stamp-duty.
<p>1. <b>ACKNOWLEDGMENT</b> of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.</p>	One anna.
<p>2. <b>ADMINISTRATION-BOND</b>, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889—</p>	
(a) where the amount does not exceed Rs. 1,000 .	The same duty as a Bond (No. 15) for such amount.
(b) in any other case . . . . .	Five rupees.
<p>3. <b>ADOPTION-DEED</b>, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.</p>	Ten rupees.
<p><b>ADVOCATE.</b> See ENTRY AS AN ADVOCATE (No. 30).</p>	
<p>4. <b>AFFIDAVIT</b>, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p>	One rupee.
<i>Exemptions.</i>	
Affidavit or declaration in writing when made—	
(a) as a condition of enlistment under the Indian Articles of War;	
(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—</b>	
(a) if relating to the sale of a Government security, or share in an incorporated company or other body corporate, or a bill of exchange.	One anna.
(b) if not otherwise provided for . . . . .	Eight annas.
<i>Exemptions.</i>	
<b>Agreement or memorandum of agreement—</b>	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43 ;	
(b) made in the form of tenders to the Government of India for or relating to any loan ;	
(c) made under the European Vagrancy Act, 1874, section 17.	IX of 1874.
<b>AGREEMENT TO LEASE. See LEASE (No. 35).</b>	
<b>6. AGREEMENT</b> by way of <b>EQUITABLE MORTGAGE</b> , that is to say, any instrument evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property—	
(a) when such loan is repayable more than three months, but not more than one year, from the date of such instrument ;	The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.
(b) when such loan is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.
<i>Exemption.</i>	
<i>See Exemptions under MORTGAGE-DEED (No. 40).</i>	
<b>7. APPOINTMENT IN EXECUTION OF A POWER</b> , whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will.	Fifteen rupees.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>8. APPRAISEMENT OR VALUATION</b> made otherwise than under an order of the Court in the course of a suit—</p> <p>(a) where the amount does not exceed Rs. 1,000 .</p> <p>(b) in any other case . . . . .</p> <p><i>Exemptions.</i></p> <p>(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.</p> <p>(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Five rupees.</p>
<p><b>9. APPRENTICESHIP-DEED</b>, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).</p> <p><i>Exemption.</i></p> <p>Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.</p>	<p>Five rupees.</p>
<p><b>10. ARTICLES OF ASSOCIATION OF A COMPANY.</b></p> <p><i>Exemption.</i></p> <p>Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.</p> <p><i>See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).</i></p>	<p>Twenty-five rupees.</p>
<p><b>11. ARTICLES OF CLERKSHIP</b> or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.</p>	<p>Two hundred and fifty rupees.</p>

(Schedule I.—Stamp-duty on Instruments.)

SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.		
<b>ASSIGNMENT.</b> See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 53), as the case may be.			
<b>ATTORNEY.</b> See ENTRY AS AN ATTORNEY (No. 30) and POWER-OF-ATTORNEY (No. 48).			
<b>AUTHORITY TO ADOPT.</b> See ADOPTION-DEED (No. 3).			
<b>12. AWARD,</b> that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	The same duty as a Bond (No. 15) for such amount.		
(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;			
(b) in any other case			Five rupees.
<i>Exemption.</i>			
Award under the Bombay District Municipal Act, 1873, section 81, or the Bombay Hereditary Offices Act, 1874, section 18.			
<b>13. BILL OF EXCHANGE</b> [as defined by s. 2 (2) & (3)], not being a BOND, bank-note or currency-note—			
(a) where payable on demand			One anna.
(b) where payable otherwise than on demand, but not more than one year after date or sight,—	If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
if the amount of the bill or note does not exceed	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
if it exceeds Rs. 200 and does not exceed	0 2 0	0 1 0	0 1 0
Ditto 400 ditto	0 4 0	0 2 0	0 2 0
Ditto 600 ditto	0 6 0	0 3 0	0 2 0

Bom. Act VI of 1873.  
Bom. Act III of 1874.

(Schedule I.—Stamp-duty on Instruments.)

SCHEDULE I—continued.

Description of Instrument.				Proper Stamp-duty.		
				If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
<b>13. BILL OF EXCHANGE—contd.</b>						
(b) where payable otherwise than on demand, but not more than one year after date or sight,— <i>continued.</i>						
			Rs.			
		if it exceeds Rs. 600 and does not exceed	1,000	0 10 0	0 5 0	0 4 0
Ditto	1,000	ditto	. 1,200	0 12 0	0 6 0	0 4 0
Ditto	1,200	ditto	. 1,600	1 0 0	0 8 0	0 6 0
Ditto	1,600	ditto	. 2,500	1 8 0	0 12 0	0 8 0
Ditto	2,500	ditto	. 5,000	3 0 0	1 8 0	1 0 0
Ditto	5,000	ditto	. 7,500	4 8 0	2 4 0	1 8 0
Ditto	7,500	ditto	. 10,000	6 0 0	3 0 0	2 0 0
Ditto	10,000	ditto	. 15,000	9 0 0	4 8 0	3 0 0
Ditto	15,000	ditto	. 20,000	12 0 0	6 0 0	4 0 0
Ditto	20,000	ditto	. 25,000	15 0 0	7 8 0	5 0 0
Ditto	25,000	ditto	. 30,000	18 0 0	9 0 0	6 0 0
		and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000		6 0 0	3 0 0	2 0 0
(c) where payable at more than one year after date or sight.				The same duty as a Bond (No. 15) for the same amount.		

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
14. <b>BILL OF LADING</b> (including a through bill of lading).	Four annas.
<i>Exemptions.</i>	<i>N.B.</i> —If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.	
(b) Bill of lading when executed out of British India and relating to property to be delivered in British India.	VII of 1870.
15. <b>BOND</b> [as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—	
where the amount or value secured does not exceed Rs. 10;	Two annas.
Rs.	
where it exceeds Rs. 10 and does not exceed 50	Four annas.
Ditto 50 ditto . 100	Eight annas.
Ditto 100 ditto . 200	One rupee.
Ditto 200 ditto . 300	One rupee eight annas.
Ditto 300 ditto . 400	Two rupees.
Ditto 400 ditto . 500	Two rupees eight annas.
Ditto 500 ditto . 600	Three rupees.
Ditto 600 ditto . 700	Three rupees eight annas.
Ditto 700 ditto . 800	Four rupees.
Ditto 800 ditto . 900	Four rupees eight annas.
Ditto 900 ditto . 1,000	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>15. BOND—contd.</b></p> <p>See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY BOND (No. 34), RESPONDENTIA BOND (No. 56), SECURITY BOND (No. 57).</p> <p><i>Exemptions.</i></p> <p>Bond, when executed by—</p> <p>(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;</p> <p>(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.</p>	
<p><b>16. BOTTOMRY BOND</b>, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.</p>	<p>The same duty as a Bond (No. 15) for the same amount.</p>
<p><b>17 CANCELLATION</b>—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.</p> <p>See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58—B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64—B).</p>	<p>Five rupees.</p>
<p><b>18. CERTIFICATE OF SALE</b> (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer—</p> <p>(a) where the purchase-money does not exceed Rs. 10 ;</p>	<p>Two annas.</p>

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>18. CERTIFICATE OF SALE—contd.</b>	
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25;	Four annas.
(c) in any other case . . . . .	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.
<b>19. CERTIFICATE OR OTHER DOCUMENT</b> evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.	One anna.
<i>See also</i> LETTER OF ALLOTMENT OF SHARES (No. 36).	
<b>20. CHARTER-PARTY</b> , that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	One rupee.
<b>21. CHEQUE</b> [as defined by section 2 (7)] . . . . .	One anna.
<b>22. COMPOSITION-DEED</b> , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Ten rupees.
<b>23. CONVEYANCE</b> [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62,—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	Eight annas.



## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>23. CONVEYANCE—contd.</b>	
where it exceeds Rs. 50 but does not exceed Rs. 100 .	One rupee.
Ditto 100 ditto 200 .	Two rupees.
Ditto 200 ditto 300 .	Three rupees.
Ditto 300 ditto 400 .	Four rupees.
Ditto 400 ditto 500 .	Five rupees.
Ditto 500 ditto 600 .	Six rupees.
Ditto 600 ditto 700 .	Seven rupees.
Ditto 700 ditto 800 .	Eight rupees.
Ditto 800 ditto 900 .	Nine rupees.
Ditto 900 ditto 1,000 .	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Five rupees.
<i>Exemption.</i>	
Assignment of copyright by entry made under the Indian Copyright Act, 1847, section 5.	
<b>CO-PARTNERSHIP-DEED.</b> See PARTNERSHIP (No. 46).	
<b>24. COPY OR EXTRACT</b> certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee ;	Eight annas.
(ii) in any other case . . . . .	One rupee.
<i>Exemptions.</i>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	

## (Schedule I.—Stamp-duty on Instruments.

## SCHEDULE I.—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>24. COPY OR EXTRACT—contd.</b></p> <p>(b) Copies of entries—</p> <p>(i) in the certified copies of registers, granted under the Births, Deaths and Marriages Registration Act, 1886, section 8;</p> <p>(ii) in register books, granted by any Registrar of Births and Deaths under the said Act, section 25, or</p> <p>(iii) in registers and records, granted under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer or petty officer;</p> <p>(c) copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, and Diocesan or Marriage Registrars, and granted to soldiers, sailors or non-commissioned or petty officers.</p>	<p>V of 1886.</p>
<p><b>25. COUNTERPART OR DUPLICATE</b> of any instrument chargeable with duty and in respect of which the proper duty has been paid,—</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed one rupee;</p> <p>(b) in any other case . . . . .</p> <p><i>Exemption.</i></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p>	<p>The same duty as is payable on the original.</p> <p>One rupee.</p>
<p><b>26. CUSTOMS-BOND—</b></p> <p>(a) where the amount does not exceed Rs. 1,000 . . . . .</p> <p>(b) in any other case . . . . .</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Five rupees.</p>
<p><b>27. DEBENTURE</b> (whether a mortgage debenture or not), being a marketable security transferable by delivery, or by endorsement or by separate instrument of transfer.</p>	<p>The same duty as a Bond (No. 15) for the same amount.</p>

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>27. DEBENTURE—contd.</b></p> <p><i>Explanation.</i>—The term Debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</p> <p><i>Exemption.</i></p> <p>A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders: provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.</p> <p><i>See also</i> BOND (No. 15) ; and SECTIONS 8 and 55.</p>	
<p><b>DECLARATION OF ANY TRUST.</b> <i>See</i> TRUST (No. 64).</p>	
<p><b>28. DELIVERY-ORDER IN RESPECT OF GOODS,</b> that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.</p>	One anna.
<p><b>DEPOSIT OF TITLE-DEEDS.</b> <i>See</i> AGREEMENT by way of EQUITABLE MORTGAGE (No. 6).</p>	
<p><b>DISSOLUTION OF PARTNERSHIP.</b> <i>See</i> PARTNERSHIP (No. 46).</p>	
<p><b>29. DIVORCE</b>—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.</p>	One rupee.
<p><b>DOWER</b>—Instrument of. <i>See</i> SETTLEMENT (No. 58).</p>	
<p><b>DUPLICATE.</b> <i>See</i> COUNTERPART (No. 25).</p>	

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT</b> in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—</p> <p>(a) in the case of an Advocate or Vakil . . .</p> <p>(b) in the case of an Attorney . . .</p> <p><i>Exemption.</i> Entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court.</p>	<p style="text-align: right;">IX of 1884.</p> <p>Five hundred rupees.</p> <p>Two hundred and fifty rupees.</p>
<p><b>EQUITABLE MORTGAGE.</b> See AGREEMENT by way of EQUITABLE MORTGAGE (No. 6).</p>	
<p><b>31. EXCHANGE OF PROPERTY—Instrument of.</b></p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.</p>
<p><b>EXTRACT.</b> See COPY (No. 24).</p>	
<p><b>32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—</b></p>	
<p>(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.</p>
<p>(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—</p>	
<p>(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such instrument;</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.</p>
<p>(ii) if possession is not so given . . .</p>	<p>The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.</p>

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I.—continued.

Description of Instrument.	Proper Stamp-duty.
<b>33. GIFT</b> —Instrument of, not being a <b>SETTLEMENT</b> (No. 58) or <b>WILL OR TRANSFER</b> (No. 62).	The same duty as a <b>Conveyance</b> (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
<b>HIRING AGREEMENT</b> or agreement for service. <i>See</i> <b>AGREEMENT</b> (No. 5).	
<b>34. INDEMNITY-BOND</b> . . . . .	The same duty as a <b>Security Bond</b> (No. 57) for the same amount.
<b>INSPECTORSHIP-DEED.</b> <i>See</i> <b>COMPOSITION-DEED</b> (No. 22):	
<b>INSURANCE.</b> — <i>See</i> <b>POLICY OF INSURANCE</b> (No. 47).	
<b>35. LEASE</b> , including an under-lease or sub-lease and any agreement to let or sub-let—	
(a) where by such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year ;	The same duty as a <b>Bond</b> (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than three years ;	The same duty as a <b>Bond</b> (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term in excess of three years ;	The same duty as a <b>Conveyance</b> (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease does not purport to be for any definite term ;	The same duty as a <b>Conveyance</b> (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(v) where the lease purports to be in perpetuity ;	The same duty as a <b>Conveyance</b> (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>35. LEASE—contd.</b></p> <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;</p> <p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.</p> <p style="text-align: center;"><i>Exemptions.</i></p> <p>(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>(b) Leases of fisheries granted under the Burma Fisheries Act, 1875, or the Upper Burma Land and Revenue Regulation, 1889.</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.</p> <p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered :</p> <p>Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.</p>
<p><b>36. LETTER OF ALLOTMENT OF SHARES</b> in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.</p>	<p>One anna.</p>
<p><i>See also CERTIFICATE OR OTHER DOCUMENT (No. 19).</i></p> <p><b>37. LETTER OF CREDIT,</b> that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.</p>	<p>One anna.</p>

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>LETTER OF GUARANTEE.</b> See AGREEMENT (No. 5).	
<b>38. LETTER OF LICENSE</b> , that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Ten rupees.
<b>39. MEMORANDUM OF ASSOCIATION OF A COMPANY—</b>	
(a) if accompanied by articles of association under section 37 of the Indian Companies Act, 1882 ;	Fifteen rupees.
(b) if not so accompanied . . . . .	Forty rupees.
<i>Exemption.</i>	
Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.	
<b>40. MORTGAGE-DEED</b> , not being an AGREEMENT TO MORTGAGE (No. 6), BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), or SECURITY BOND (No. 57)—	
(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.
(b) when at the time of execution possession is not given or agreed to be given as aforesaid ;	The same duty as a Bond (No. 15) for the amount secured by such deed.
<i>Explanation.</i> —A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1,000 . . . . .	Eight annas.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>40. MORTGAGE-DEED—contd.</b></p> <p>and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.</p> <p><i>Exemptions.</i></p> <p>(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.</p> <p>(2) Letter of hypothecation accompanying a bill of exchange.</p> <p>(3) Instrument of pledge or pawn of goods if unattested.</p>	<p>Eight annas.</p> <p>XIX of 1 XII of 1</p>
<p><b>41. MORTGAGE OF A CROP</b>, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—</p> <p>(a) when the loan is repayable not more than three months from the date of the instrument—</p> <p>for every sum secured not exceeding Rs. 200</p> <p>and for every Rs. 200 or part thereof secured in excess of Rs. 200;</p> <p>(b) when the loan is repayable more than three months, but not more than one year, from the date of the instrument—</p> <p>for every sum secured not exceeding Rs. 100.</p> <p>and for every Rs. 100 or part thereof secured in excess of Rs. 100.</p>	<p>One anna.</p> <p>One anna.</p> <p>Four annas.</p> <p>Four annas.</p>
<p><b>42. NOTARIAL ACT</b>, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.</p> <p><i>See also</i> PROTEST OF BILL OR NOTE (No. 50).</p>	<p>One rupee.</p>



## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees.	One anna.
44. NOTE OF PROTEST BY THE MASTER OF A SHIP.	Eight annas.
<small>136 XIX 130 XIX</small> <p>See also PROTEST BY THE MASTER OF A SHIP (No. 51).</p>	
ORDER FOR THE PAYMENT OF MONEY. See BILL OF EXCHANGE (No. 13).	
45. PARTITION—Instrument of [as defined by s. 2 (15)].	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.

*N.B.*—The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas ;
- (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue ;
- (c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>46. PARTNERSHIP—</b>	
A.—INSTRUMENT OF—	
(a) where the capital of the partnership does not exceed Rs. 500.	Two rupees eight annas.
(b) in any other case . . . . .	Ten rupees.
B.—DISSOLUTION OF, . . . . .	
	Five rupees.
<b>47. POLICY OF INSURANCE—</b>	
A.—SEA-INSURANCE (see section 7)—	
(1) for or upon any voyage—	
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy ;	One anna.
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy ;	Two annas.
(2) for time—	
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—	
where the insurance shall be made for any time not exceeding six months ;	Two annas.
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>47. POLICY OF INSURANCE—contd.</b>	
<b>B.—FIRE INSURANCE—</b>	
(1) in respect of an original policy—	
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000, for a period—	
(i) not exceeding one month . . . . .	Two annas.
(ii) exceeding one month, but not exceeding three months ;	Three annas.
(iii) exceeding three months, but not exceeding six months ;	Four annas.
(iv) exceeding six months . . . . .	Six annas.
(2) in respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which and of the previous renewal whereof (if any) there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months.	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends ; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy and of the previous renewal thereof (if any), whichever is the smaller sum.
<b>C.—ACCIDENT AND SICKNESS INSURANCE—</b>	
(a) against railway accident, valid for a single journey only.	One anna.
<i>Exemption.</i>	
When issued to a passenger travelling by the intermediate or the third class in any railway.	
(b) in any other case— for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof.	Two annas.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>47. POLICY OF INSURANCE—conold.</b>	
<p><b>D.—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE AS is described in Division E of this article—</b></p> <p>for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000—</p> <p>(i) if drawn singly . . . . . Six annas.  (ii) if drawn in duplicate, for each part . . . . . Three annas.</p> <p><i>Exemption.</i></p> <p>Policies of life insurance granted by the Director General of the Post Office of India in accordance with rules for Postal Life Insurance issued under the authority of the Government of India.</p>	
<p><b>E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY OF SEA-INSURANCE OR A POLICY OF FIRE-INSURANCE, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.</b></p> <p><i>General Exemption.</i></p> <p>Letter of cover or engagement to issue a policy of insurance:</p> <p>Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.</p>	<p>One-quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee.</p>
<p><b>48. POWER-OF-ATTORNEY [as defined by section 2 (21)], not being a PROXY (No. 52),—</b></p>	
<p>(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;</p>	<p>Eight annas.</p>
<p>(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882;</p>	<p>Eight annas.</p>

(Schedule I.—Stamp-duty on Instruments.)

SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>POWER-OF-ATTORNEY—contd.</b>	
(c) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (a) ;	One rupee.
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally ;	Five rupees.
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Ten rupees.
(f) when given for consideration and authorizing the attorney to sell any immoveable property ;	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case . . . . .	One rupee for each person authorized.
<i>N.B.</i> —The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1877.	
<i>Explanation.</i> —For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	
49. PROMISSORY NOTE [as defined by section 2 (22)].	The same duty as a bill of exchange (No. 13) according as it is payable on demand or payable otherwise than on demand, as the case may be.
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	One rupee.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	One rupee.
See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	

III of 1877.

file 51

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<p>52. <b>PROXY</b> empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution.</p>	One anna.
<p>53. <b>RECEIPT</b> [as defined by section 2 (23)] for any money or other property the amount or value of which exceeds twenty rupees.</p>	One anna.
<i>Exemptions.</i>	
Receipt—	
<p>(a) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 3 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;</p>	
<p>(b) for any payment of money without consideration;</p>	
<p>(c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands;</p>	
<p>(d) for pay or allowances by non-commissioned officers or soldiers of Her Majesty's Army or Her Majesty's Indian Army, when serving in such capacity, or by mounted police-constables;</p>	
<p>(e) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;</p>	
<p>(f) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;</p>	

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I.—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>53. RECEIPT—contd.</b></p> <p><i>Exemptions—contd.</i></p> <p>(g) given by a headman or lambardár for land-revenue or taxes collected by him ;</p> <p>(h) given for money or securities for money deposited in the hands of any banker, to be accounted for :</p> <p>Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for :</p> <p>Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.</p>	
<p><b>54. RECONVEYANCE OF MORTGAGED PROPERTY—</b></p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;</p> <p>(b) in any other case . . . . .</p>	<p>The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.</p> <p>Ten rupees.</p>
<p><b>55. RELEASE</b>, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—</p> <p>(a) if the amount or value of the claim does not exceed Rs. 1,000 ;</p> <p>(b) in any other case . . . . .</p>	<p>The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.</p> <p>Five rupees.</p>
<p><b>56. RESPONDENTIA BOND</b>, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.</p>	<p>The same duty as a Bond (No. 15) for the amount of the loan secured.</p>

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>REVOCATION OF ANY TRUST OR SETTLEMENT.</b> See SETTLEMENT (No. 58); TRUST (No. 64).	
<b>57. SECURITY BOND OR MORTGAGE DEED</b> executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—	
(a) when the amount secured does not exceed Rs. 1,000;	The same duty as a Bond (No. 15) for the amount secured.
(b) in any other case . . . . .	Five rupees.
<i>Exemptions.</i>	
Bond or other instrument, when executed—	
(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;	Beng. Act III of 1876.
(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;	Act IV.
(c) under No. 3-A of the rules made by the Governor of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879;	Bomb. Act V of 1879.
(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances;	XIX of 1883.
(e) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.	XII of 1884.



## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I.—continued.

Description of Instrument.	Proper Stamp-duty.
<p><b>58. SETTLEMENT—</b></p> <p><b>A.—INSTRUMENT OF, (including a deed of dower).</b></p> <p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.</p> <p><i>Exemptions.</i></p> <p>(a) Deed of dower executed on the occasion of a marriage between Muhammadans.</p> <p>(b) Hludansa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.</p>
<p><b>B.—REVOCATION OF—</b> . . . . .</p> <p><i>See also</i> TRUST (No. 64).</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding ten rupees.</p>
<p><b>59. SHARE WARRANTS</b> to bearer issued under the Indian Companies Act, 1882.</p> <p><i>Exemption.</i></p> <p>Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue, of—</p> <p>(a) three-quarters per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—three-quarters per centum of the additional capital so issued.</p>	<p>Three-quarters of the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.</p>

## (Schedule I.—Stamp-duty on Instruments)

## SCHEDULE I—continued.

Description of Instrument.	Proper Stamp-duty.
<b>SCRIP.</b> See CERTIFICATE (No. 19).	
<b>60. SHIPPING ORDER</b> for or relating to the conveyance of goods on board of any vessel.	One anna.
<b>61. SURRENDER OF LEASE—</b>	
(a) when the duty with which the lease is chargeable does not exceed five rupees ;	The duty with which such lease is chargeable.
(b) in any other case . . . . .	Five rupees.
<i>Exemption.</i>	
Surrender of lease, when such lease is exempted from duty.	
<b>62. TRANSFER</b> (whether with or without consideration)—	
(a) of shares in an incorporated company or other body corporate ;	One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8 ;	One-quarter of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
(c) of any interest secured by a bond, mortgage-deed or policy of insurance,—	
(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees ;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(ii) in any other case . . . . .	Five rupees.
(d) of any property under the Administrator General's Act, 1874, section 31 ;	Ten rupees.
(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

II of 1874.

## (Schedule I.—Stamp-duty on Instruments.)

## SCHEDULE I—concluded.

Description of Instrument.	Proper Stamp-duty.
<p><b>62. TRANSFER—contd.</b></p> <p><i>Exemptions.</i></p> <p>Transfers by endorsement—</p> <p>(a) of a bill of exchange, cheque or promissory note;</p> <p>(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;</p> <p>(c) of a policy of insurance;</p> <p>(d) of securities of the Government of India.</p> <p><i>See also section 8.</i></p>	
<p><b>63. TRANSFER OF LEASE</b> by way of assignment and not by way of under-lease.</p> <p><i>Exemption.</i></p> <p>Transfer of any lease exempt from duty:</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.</p>
<p><b>64. TRUST—</b></p> <p>A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a WILL.</p> <p>B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a WILL.</p> <p><i>See also Settlement (No. 58).</i></p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.</p> <p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.</p>
<p><b>VALUATION.</b> <i>See APPRAISEMENT (No. 8).</i></p>	
<p><b>VAKIL.</b> <i>See ENTRY AS A VAKIL (No. 30).</i></p>	
<p><b>65. WARRANT FOR GOODS</b>, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.</p>	<p>Four annas.</p>

## (Schedule II.—Enactments repealed.)

## SCHEDULE II.

## ENACTMENTS REPEALED.

(See section 79.)

No.	Year.	Short title.	Extent of repeal.
I	1879	The Indian Stamp Act, 1879	The whole.
VI	1882	The Indian Companies Act, 1882	Section 35.
IX	1884	The Legal Practitioners Act, 1884	Section 10.
I	1888	The Indian Stamp Act (1879) Amendment Act, 1888.	The whole.
V	1888	The Inventions and Designs Act, 1888.	So much of the first schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
XVIII	1888	The Burma Financial Commissioner's Act, 1888.	So much of the schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1889	The Probate and Administration Act, 1889.	Sub-sections (3) and (4) of section 18.
XX	1890	The North-Western Provinces and Oudh Act, 1890.	So much of section 38 as relates to the Indian Stamp Act, 1879 (I of 1879).
XII	1891	The Repealing and Amending Act, 1891.	So much of Part I of the first and second schedules as relates to the Indian Stamp Act, 1879 (I of 1879).
VI	1894	The Indian Stamp Act (1879) Amendment Act, 1894.	The whole.
XIII	1897	The Indian Stamp Act (1879) Amendment Act, 1897.	The whole.

## ACT No. III OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 27th January, 1899.)*

## An Act to further amend the Presidency Small Cause Courts Act, 1882.

WHEREAS it is expedient to further amend the Presidency Small Cause Courts Act, 1882; It is hereby enacted as follows:—

1. (1) This Act may be called the Presidency Small Cause Courts Act, 1899; and

Short title and commencement.

(2) It shall come into force at once.

2. To section 4 of the Presidency Small Cause Courts Act, 1882 (hereinafter referred to as "the said Act"), the words 'and the expression "Registrar" includes a Deputy Registrar' shall be added.

Amendment of section 4, Act XV, 1882.

3. For section 8A of the said Act as amended by the Presidency Small Cause Courts Act, 1895, the following section shall be substituted, namely:—

Substitution of new section for section 8A, Act XV, 1882, as amended by section 4, Act I, 1895.

"8A. (1) During any absence of the Chief Judge or any Judge of the said Court, or during the period for which any Judge is acting as Chief Judge, the Local Government may appoint any person, having the qualifications required by section 7, to act as Chief Judge or Judge of the said Court, as the case may be.

Performance of duties of absent Judge.

(2) Every person so appointed shall be authorized to perform the duties of the Chief Judge or a Judge of the said Court until the return of the absent Chief Judge or Judge, or of the Judge acting as Chief Judge, or until the Local Government sees cause to

cancel

cancel the appointment of such acting Chief Judge or Judge, as the case may be."

Amendment  
of section 9,  
Act XV,  
1882, as  
amended by  
section 5,  
Act I, 1895.

4. In section 9, sub-section (1), of the said Act as so amended, after clause (a) the following clause shall be added, namely:—

"(aa) empower the Registrar to hear and dispose of undefended suits and interlocutory applications or matters, and".

Amendment  
of section 13,  
Act XV,  
1882.

5. In section 13 of the said Act, between the word "appoint" and the words "as many clerks" the words "a Deputy Registrar and" shall be inserted.

## ACT NO. IV OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 3rd February, 1899.)

An Act to provide for the exemption from the operation of municipal building laws of certain buildings and lands which are the property, or in the occupation, of the Government and situate within the limits of a municipality.

WHEREAS it is expedient to provide for the exemption from the operation of municipal building laws of certain buildings and lands which are the property, or in the occupation, of the Government and situate within the limits of a municipality; It is hereby enacted as follows:—

1. (1) This Act may be called the Government Buildings Act, 1899.

Short title, extent and commencement.

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

(3) It shall come into force at once.

2. In this Act the expression "municipal authority" includes a municipal corporation or a body of municipal commissioners constituted by, or under the provisions of, any law or enactment for the time being in force.

"Municipal authority" defined.

3. Nothing contained in any law or enactment for the time being in force to regulate the erection, re-erection, construction, alteration or maintenance of buildings within the limits of any municipality shall apply to any building used or required for the public service or for any public purpose, which is the property,

Exemption of certain Government buildings from municipal laws to regulate the erection, etc., of buildings within municipalities.

property, or in the occupation, of the Government, or which is to be erected on land which is the property, or in the occupation, of the Government:

Provided that, where the erection, re-erection, construction or material structural alteration of any such building as aforesaid (not being a building connected with Imperial defence, or a building the plan or construction of which ought, in the opinion of the Government, to be treated as confidential or secret) is contemplated, reasonable notice of the proposed work shall be given to the municipal authority before it is commenced.

Objections or suggestions as to erection, etc., of certain Government buildings within municipalities how to be made and dealt with.

4. (1) In the case of any such building as is mentioned in the last preceding section (not being a building connected with Imperial defence or a building the plan or construction of which ought, in the opinion of the Government, to be treated as confidential or secret), the municipal authority, or any person authorized by it in this behalf, may, with the permission of the Local Government previously obtained, but not otherwise, and subject to any restrictions or conditions which may, by general or special order, be imposed by the Local Government, inspect the land and building and all plans connected with its erection, re-erection, construction or material structural alteration, as the case may be, and may submit to the Local Government a statement in writing of any objections or suggestions which such municipal authority may deem fit to make with reference to such erection, re-erection, construction or material structural alteration.

(2) Every objection or suggestion submitted as aforesaid shall be considered by the Local Government, which shall, after such investigation (if any) as it shall think advisable, pass orders thereon, and the building referred to therein shall be erected, re-erected, constructed or altered, as the case may be, in accordance with such orders:

Provided that, if the Local Government overrules or disregards any such objection or suggestion as

aforesaid,



aforesaid, it shall give its reasons for so doing in writing.

(3) Every order passed by the Local Government under this section shall be subject to revision by the Governor General in Council, but not otherwise, and the decision of the Governor General in Council thereon shall be final.

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## ACT No. V OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th  
February, 1899.)

### An Act to further amend the Indian Evidence Act, 1872.

WHEREAS it is expedient to further amend the Indian Evidence Act, 1872; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Evidence Act, 1899; and

I of 1872.

(2) It shall come into force at once.

Addition to section 37, Act I, 1872.

2. To section 37 of the Indian Evidence Act, 1872, the following shall be added, namely:—

I of 1872.

“ This section applies also to any Act of the Lieutenant-Governor in Council of the North-Western Provinces and Oudh, the Punjab or Burma.”

Amendment of section 45, and addition to section 73, Act I, 1872.

3. (1) In section 45 of the said Act, as amended by section 4 of the Indian Evidence Act Amendment Act, after the word “ handwriting,” in each of the two places in which it occurs, the words “ or finger-impressions ” shall be inserted.

XVIII of 1872.

(2) To section 73 of the said Act the following shall be added, namely:—

“ This section applies also, with any necessary modifications, to finger-impressions.”

Amendment of section 86, Act I, 1872.

4. In section 86 of the said Act, as amended by section 8 of the Indian Evidence Act (1872) Amendment Act, 1891, for the second paragraph the following shall be substituted, namely:—

III of 1891

“ An officer who, with respect to any territory or place not forming part of Her Majesty's dominions,

is

X of 1897. is a Political Agent therefor, as defined in section 3, clause (40), of the General Clauses Act, 1897, shall, for the purposes of this section, be deemed to be a representative of the Government of India in and for the country comprising that territory or place."

III of 1891. 5. In section 8 of the Indian Evidence Act (1872) Amendment Act, 1891, the words and figures from "and to the same" to the end of the section are hereby repealed.

Partial repeal  
of section 8,  
Act III,  
1891.

## ACT No. VI OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 17th February, 1899.)*

### An Act to amend the Indian Contract Act, 1872.

WHEREAS it is expedient to amend the Indian Contract Act, 1872; It is hereby enacted as follows:—

Short title, commencement and application.

1. (1) This Act may be called the Indian Contract Act Amendment Act, 1899.

(2) It shall come into force on the first day of May, 1899; and

(3) It shall apply to every contract in respect of which any suit is instituted, or which is put in issue in any suit, after the commencement of this Act.

Substitution of new section for section 16, Act IX, 1872. "Undue influence" defined.

2. Section 16 of the Indian Contract Act, 1872, is hereby repealed, and the following is substituted therefor, namely:—

'16. (1) A contract is said to be induced by "undue influence" where the relations subsisting between the parties are such that one of the parties is in a position to dominate the will of the other and uses that position to obtain an unfair advantage over the other.

(2) In particular and without prejudice to the generality of the foregoing principle, a person is deemed to be in a position to dominate the will of another—

(a) where he holds a real or apparent authority over the other, or where he stands in a fiduciary relation to the other; or

(b) where he makes a contract with a person whose mental capacity is temporarily or permanently

permanently affected by reason of age, illness, or mental or bodily distress.

(3) Where a person who is in a position to dominate the will of another, enters into a contract with him, and the transaction appears, on the face of it or on the evidence adduced, to be unconscionable, the burden of proving that such contract was not induced by undue influence shall lie upon the person in a position to dominate the will of the other.

Nothing in this sub-section shall affect the provisions of section 111 of the Indian Evidence Act, 1872.

I of 1872.

*Illustrations.*

(a) A having advanced money to his son, B, during his minority, upon B's coming of age obtains, by misuse of parental influence, a bond from B for a greater amount than the sum due in respect of the advance. A employs undue influence.

(b) A, a man enfeebled by disease or age, is induced, by B's influence over him as his medical attendant, to agree to pay B an unreasonable sum for his professional services. B employs undue influence.

(c) A, being in debt to B, the money-lender of his village, contracts a fresh loan on terms which appear to be unconscionable. It lies on B to prove that the contract was not induced by undue influence.

(d) A applies to a banker for a loan at a time when there is stringency in the money market. The banker declines to make the loan except at an unusually high rate of interest. A accepts the loan on these terms. This is a transaction in the ordinary course of business, and the contract is not induced by undue influence.

3. In section 19 of the said Act the words "undue influence" are hereby repealed, and after the same section the following is inserted, namely:—

"19A. When consent to an agreement is caused by undue influence, the agreement is a contract voidable at the option of the party whose consent was so caused.

Any such contract may be set aside either absolutely or, if the party who was entitled to avoid it has received

Amendment of section 19 of, and addition of new section to, Act IX, 1872. Power to set aside contract induced by undue influence.

received any benefit thereunder, upon such terms and conditions as to the Court may seem just.

*Illustrations.*

(a) A's son has forged B's name to a promissory note. B, under threat of prosecuting A's son, obtains a bond from A for the amount of the forged note. If B sues on this bond, the Court may set the bond aside.

(b) A, a money-lender, advances Rs. 100 to B, an agriculturist, and, by undue influence, induces B to execute a bond for Rs. 200 with interest at 6 per cent. per month. The Court may set the bond aside, ordering B to repay the Rs. 100 with such interest as may seem just."

Amend-  
ment of sec-  
tion 74, Act  
IX, 1872.

Compensation  
for breach of  
contract  
where penalty  
stipulated for.

4. (1) Section 74, paragraph one, of the said Act is hereby repealed and the following is substituted therefor, namely:—

"74. When a contract has been broken, if a sum is named in the contract as the amount to be paid in case of such breach, or if the contract contains any other stipulation by way of penalty, the party complaining of the breach is entitled, whether or not actual damage or loss is proved to have been caused thereby, to receive from the party who has broken the contract reasonable compensation not exceeding the amount so named or, as the case may be, the penalty stipulated for.

*Explanation.*—A stipulation for increased interest from the date of default may be a stipulation by way of penalty."

(2) After illustration (c) to the said section the following illustrations shall be added, namely:—

"(d) A gives B a bond for the repayment of Rs. 1,000 with interest at 12 per cent. at the end of six months, with a stipulation that, in case of default, interest shall be payable at the rate of 75 per cent. from the date of default. This is a stipulation by way of penalty, and B is only entitled to recover from A such compensation as the Court considers reasonable.

(e) A, who owes money to B, a money-lender, undertakes to repay him by delivering to him 10 maunds of grain on a certain date, and stipulates that, in the event of his not delivering the stipulated amount by the stipulated date, he shall be liable to deliver 20 maunds. This is a stipulation by way of penalty."

penalty, and B is only entitled to reasonable compensation in case of breach.

(f) A undertakes to repay B a loan of Rs. 1,000 by five equal monthly instalments, with a stipulation that, in default of payment of any instalment, the whole shall become due. This stipulation is not by way of penalty, and the contract may be enforced according to its terms.

(g) A borrows Rs. 100 from B, and gives him a bond for Rs. 200 payable by five yearly instalments of Rs. 40, with a stipulation that, in default of payment of any instalment, the whole shall become due. This is a stipulation by way of penalty."

ACT NO. VII OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 17th  
February, 1899.)

An Act to further amend the Inland Steam-  
vessels Act, 1884.

WHEREAS it is expedient to further amend the  
Inland Steam-vessels Act, 1884 (hereinafter refer- VI of 1884.  
red to as "the said Act"); It is hereby enacted as  
follows :—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Inland Steam-  
vessels Act (1884) Amendment Act, 1899; and

(2) It shall come into force at once.

Addition of  
new section  
after section  
29, Act VI,  
1884.

2. After section 29 of the said Act the following  
section shall be added, namely :—

Certificates of  
competency  
or service to  
have effect  
throughout  
British India.

" 29A. Every certificate of competency or service  
granted under this Act shall have effect throughout  
British India."

Addition to  
heading to  
Chapter VI,  
Act VI, 1884.

3. To the heading to Chapter VI of the said Act  
the words " AND FROM COLLISION " shall be added.

Addition of  
new section  
after section  
50, Act VI,  
1884.

4. After section 50 of the said Act the following  
section shall be added, namely :—

Power for  
Local Gov-  
ernment to  
make rules  
for protection  
of inland  
steam-vessels  
from collision.

" 50A. (1) The Local Government may make  
rules for the protection of inland steam-vessels from  
collision.

(2) Rules under this section may regulate the  
following among other matters, that is to say :—

(a) the making of sound-signals ;

(b) the



- (b) the carriage and exhibition of lights by inland steam-vessels ;
  - (c) the carriage and exhibition of lights by other vessels on inland waters on which steam-vessels ply and which are specified in the rules ;
  - (d) the steering rules to be observed ; and
  - (e) the towing of vessels astern or alongside.
- (3) Any rule under this section may contain a provision that any person committing a breach of it shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both."

## THE INDIAN PETROLEUM ACT, 1899.

## CONTENTS.

*Preliminary.*

## SECTIONS.

1. Short title, commencement and extent.
2. Definitions.
3. Matters supplemental to definitions.
4. Power to vary tests and prescribe new tests.

*Dangerous Petroleum.*

5. Dangerous petroleum in quantities exceeding forty gallons.
6. Dangerous petroleum in quantities not exceeding forty gallons.
7. Vessels containing dangerous petroleum to be labelled.

*Petroleum generally.*

8. Power for Governor General in Council to make rules.
9. Power for Local Government to make rules.
10. Procedure after petroleum has been discharged or landed.
11. Possession and transport of petroleum.
12. Power to inspect and require dealer to sell samples.
13. Notice to be given when officer proposes to test samples.
14. Certificate as to result of testing.

*Penalties.*

15. Penalty for illegal importation, possession or transport of petroleum, or for refusal to comply with section 12.
16. Penalty for contravention of section 7.
17. Confiscation of petroleum.
18. Jurisdiction.

*Test-apparatus.*

19. Model test-apparatus.
20. Verification of test-apparatus.

*Miscellaneous.*

21. Power to exempt petroleum from operation of Act.
22. Power to apply Act to other substances.
23. Power

SECTIONS.

- 23. Power to limit operation of enactments relating to possession or transport of petroleum in municipalities.
- 24. Previous publication, etc., of rules.
- 25. Repeal.

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THE FIRST SCHEDULE.—TESTING.

THE SECOND SCHEDULE.—ENACTMENTS REPEALED.

## ACT No. VIII OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 17th February, 1899.)

An Act to consolidate and amend the law relating to the importation, possession and transport of petroleum and other substances.

WHEREAS it is expedient to consolidate and amend the law relating to the importation, possession and transport of petroleum and other substances; It is hereby enacted as follows:—

### *Preliminary.*

1. (1) This Act may be called the Indian Petroleum Act, 1899; and

(2) It shall come into force at once.

(3) Sections 1 to 3, section 25, and all the provisions of this Act in so far as they relate to dangerous petroleum and the importation of petroleum, extend to the whole of British India. The rest of this Act extends only to such local areas as the Local Government may, by notification in the local official Gazette, direct.

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

(a) "petroleum" includes also—

(i) the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, paraffin oil, mineral oil, kerosine, petroline, gasoline, benzoline, benzine and benzol;

(ii) any

Short title,  
commence-  
ment and  
extent.

Definitions.

*(Preliminary.—Section 3.)*

(ii) any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any product of petroleum; and

(iii) any liquid, or viscous mixture having in its composition any of the liquids aforesaid;

but it does not include any oil ordinarily used for lubricating purposes and having its flashing point at or above two hundred degrees of Fahrenheit's thermometer:

(b) "dangerous petroleum" means petroleum having its flashing point below seventy-six degrees of Fahrenheit's thermometer:

Provided that, when all or any of the petroleum on board a ship, or in the possession of a dealer, is declared by the master of the ship or the consignee of the cargo, or by the dealer, as the case may be, to be of one uniform quality, the petroleum shall not be deemed to be dangerous, if the samples selected from the petroleum have their flashing points, on an average, at or above seventy-three degrees of Fahrenheit's thermometer, and if no one of these samples has its flashing point below seventy degrees of that thermometer:

(c) to "import" means to bring into British India by sea or land:

(d) to "transport" means to remove within British India from one place to another:

(e) "prescribed" means prescribed by rules made under this Act: and

(f) "ship" includes anything made for the conveyance by water of human beings or property.

3. (1) The "flashing point" of petroleum means Matters supplemental to definitions. the lowest temperature at which the petroleum yields a vapour which will furnish a momentary flash or flame

when

H

*(Preliminary.—Section 4.)*

when tested in accordance with the directions in the first schedule with an apparatus which has been stamped and certified as provided by this Act within a period of five years immediately preceding the date on which the apparatus is used for the testing, and after the corrections (if any) which the certificate declares are to be applied to the results of the testing, have been made.

(2) Notwithstanding anything in the definitions of "import" and "transport", the Local Government, with the previous sanction of the Governor General in Council, may, by notification in the local official Gazette, declare—

(a) that petroleum imported into the Province from any part of British India, by sea or across intervening territory not being part of British India, shall, for all or any of the purposes of this Act, be deemed to be transported; and

(b) that petroleum transported into the Province from any place in British India shall, for all or any of those purposes, be deemed to be imported;

and thereupon the provisions of this Act and of the rules made under this Act, with respect to transport and import, respectively, shall apply to petroleum so imported or transported.

Power to vary tests and prescribe new tests.

4. (1) The Governor General in Council may, by notification in the Gazette of India, alter or add to the first schedule by laying down new or varied tests and directions for preparing and using them; and, after the issue of any such notification as aforesaid, the reference in section 3, sub-section (1), to the first schedule shall be construed as referring to the said schedule as so altered or added to for the time being.

(2) The Governor General in Council may, in like manner, lay down special tests and issue special instructions in respect of the testing of any substance other than petroleum to which the whole or any portion

(Dangerous Petroleum.—Sections 5-7.)

portion of this Act may be applied in exercise of the power conferred by section 22, and for which the tests in the first schedule are unsuitable.

x of 1897.

(3) The provisions of section 23 of the General Clauses Act, 1897, shall apply to notifications under this section as if they were rules or orders required to be made after previous publication.

Dangerous Petroleum.

5. (1) No quantity of dangerous petroleum exceeding forty gallons shall be imported or transported or kept by any one person or on the same premises, except under, and in accordance with the conditions (if any) of, a license from the Local Government granted as next hereinafter provided.

Dangerous petroleum in quantities exceeding forty gallons.

(2) Every application for such a license shall be in writing in the prescribed form, and shall contain the prescribed particulars.

6. No quantity of dangerous petroleum equal to, or less than, forty gallons shall be kept or transported without a license:

Dangerous petroleum in quantities not exceeding forty gallons.

Provided that nothing in this section shall apply in any case where the quantity of the petroleum kept by any one person or on the same premises, or transported, does not exceed three gallons, and the petroleum is placed in separate glass, stoneware or metal vessels, each of which contains not more than a pint and is securely stopped.

7. Dangerous petroleum—

(a) which is imported and is kept at any place after seven days from the date of its importation, or

Vessels containing dangerous petroleum to be labelled.

(b) which is transported, or

(c) which is sold or exposed for sale,

shall be contained in vessels having attached thereto labels in conspicuous characters stating the description

*(Petroleum generally.—Sections 8-9.)*

tion of the petroleum, with the addition of the words "highly inflammable" and with the addition,—

- (d) in the case of a vessel kept, of the name and address of the consignee or owner;
- (e) in the case of a vessel transported, of the name and address of the sender; and,
- (f) in the case of a vessel sold or exposed for sale, of the name and address of the vendor.

*Petroleum generally.*

Power for  
Governor  
General in  
Council to  
make rules.

8. (1) The Governor General in Council may make rules to carry out the purposes and objects of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the granting of licenses to transport petroleum from any part of British India to any other part of British India in cases in which such licenses are by law required.

Power for  
Local Gov-  
ernment to  
make rules.

9. (1) The Local Government, with the previous sanction of the Governor General in Council, may make rules to regulate the importation of petroleum and the granting of licenses to possess or to transport petroleum within the Province in cases in which such licenses are by law required.

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

- (a) determine the ports at which alone petroleum may be imported;
- (b) provide for ascertaining the quantity and description of any petroleum on board any ship;
- (c) determine the places at which, and the conditions on and subject to which, petroleum may be discharged into boats, landed, transhipped or stored;

(d) provide



*(Petroleum generally.—Section 9.)*

- (d) provide for the selection by an officer appointed by the Local Government in this behalf, and for the delivery to him, either after or before petroleum has been landed, of samples of all petroleum landed or intended to be landed;
- (e) provide, in the case of each consignment which is stated to be of one uniform quality, for the number of samples to be selected, and for the averaging of the results of the testing of those samples;
- (f) provide, where the results of the testing of the samples raise a doubt as to the uniformity of the quality of the petroleum in any such consignment, for the division of the consignment into lots, and for the selection and testing of samples of each lot, and for the treatment of the lot in accordance with the results of the testing of those samples;
- (g) fix fees for the sampling and testing of petroleum;
- (h) fix fees for the storage of petroleum unless any local authority is empowered in that behalf;
- (i) define, with respect to any petroleum produced within the Province, the limits of the places in which such petroleum is to be refined;
- (j) provide for the testing at or near those places of petroleum so produced;
- (k) prevent the removal from those limits, otherwise than under the provisions of this Act applicable to dangerous petroleum, of petroleum so produced which has not satisfied the prescribed tests;
- (l) prescribe the authority by which licenses to possess or to transport petroleum may be granted;
- (m) fix

*(Petroleum generally.—Section 10.)*

- (m) fix the fee to be charged for any such license;
- (n) limit the quantity of petroleum to be covered by any such license;
- (o) prescribe the conditions which may be inserted in any such license;
- (p) limit the time during which any such license is to continue in force;
- (q) provide for the renewal of any such license;
- (r) provide for the nature and situation of the premises in respect of which licenses to possess petroleum may be granted, the inspection of premises so licensed and the testing of petroleum found thereon; and
- (s) prescribe the manner in which the petroleum covered by a license to transport is to be packed, the mode and time of its transit, the route by which it is to be taken, and its stoppage and inspection during transit.

Procedure after petroleum has been discharged or landed.

10. (1) Petroleum discharged into boats or landed in accordance with rules made under section 9, subsection (2), shall not be removed from the boats or places in or at which it is stored until the samples selected therefrom in accordance with those rules have been tested by an officer appointed by the Local Government in this behalf and the officer has given a certificate that the petroleum is not dangerous petroleum.

(2) If the officer, after testing the samples, refuses to give the certificate in respect of any petroleum, the Local Government may permit the consignee, within a time to be fixed by the Local Government in this behalf,—

- (a) to rectify the petroleum,
- (b) to apply for a license to import the petroleum as dangerous petroleum, or
- (c) to re-export the petroleum.

(3) If

*(Petroleum generally.—Sections 11-13.)*

(3) If the consignee does not, within the time fixed under sub-section (2), avail himself of the permission granted under that sub-section, the petroleum may be disposed of as the Local Government may direct.

(4) Notwithstanding anything in the foregoing provisions of this section, the Local Government, in its discretion, may, where the officer has refused the certificate, direct that the petroleum be re-tested by another officer appointed by it in this behalf, and may, if that officer advises that the petroleum is not dangerous petroleum, authorize its removal from the boats or places in or at which it is stored.

11. No quantity of petroleum exceeding five hundred gallons shall be kept by any one person or on the same premises, or shall be transported, except under, and in accordance with the conditions of, a license granted under this Act :

Possession and transport of petroleum.

Provided that the Local Government may, by notification in the local official Gazette, exempt from the operation of this section petroleum when transported in such particular manner and under such particular conditions as may be set forth in the notification.

12. Any officer specially authorized in this behalf by the Local Government may require any dealer in petroleum to show him any place and any of the vessels in which any petroleum in his possession is stored or contained, to give him such assistance as he may require for examining the same, and to deliver to him samples of the petroleum on payment of the value of the samples.

Power to inspect and require dealer to sell samples.

13. When any such officer has, in exercise of the powers conferred by section 12, or by purchase, obtained a sample of petroleum in the possession of a dealer, he may give a notice in writing to the dealer informing him that he is about to test the sample, or cause it to be tested, at a time and place to be fixed in the notice, and that the dealer or his agent may be present at the testing.

Notice to be given when officer proposes to test samples.

14. On

(Petroleum generally.—Section 14. Penalties.—Sections 15-16.)

Certificate as to result of testing.

14. On any such testing, if it appears to the officer or other person so testing that the petroleum from which the sample has been taken, is or is not dangerous petroleum, the officer or other person may certify the fact; and the certificate so given shall be receivable as evidence in any proceedings which may be taken under this Act against the dealer in whose possession the petroleum was found, and shall, until the contrary is proved, be proof of the fact stated therein, and a certified copy of the certificate shall be given, free of charge, to the dealer at his request.

*Penalties.*

Penalty for illegal importation, possession or transport of petroleum or for refusal to comply with section 12.

15. Whoever,—

- (a) in contravention of this Act or of any of the rules thereunder, imports, possesses or transports any petroleum; or
- (b) otherwise contravenes any such rules as aforesaid; or
- (c) breaks any condition contained in a license granted under this Act; or,
- (d) being a dealer in petroleum, refuses or neglects to show to any officer authorized under section 12 any place or any of the vessels in which petroleum in his possession is stored or contained, or to give him such assistance as he may require for examining the same, or to give him samples of the petroleum on payment of the value of the samples;

shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to five hundred rupees, or with both.

Penalty for contravention of section 7.

16. Whoever keeps, sells or exposes for sale dangerous petroleum in vessels not labelled as prescribed

(Penalties.—Sections 17-18. Test-apparatus.—Sections 19-20.)

scribed by section 7 shall be punishable with fine which may extend to five hundred rupees.

17. In any case in which an offence under section 15, clause (a), clause (b) or clause (c), or section 16 has been committed, the convicting Magistrate may direct that—

Confiscation  
of petroleum.

(a) the petroleum in respect of which the offence has been committed, or

(b) where the offender is importing or transporting, or is in possession of, any petroleum exceeding the quantity (if any) which he is permitted to import, transport or possess, as the case may be, the whole of the petroleum which he is importing or transporting or is in possession of,

shall, together with the tins or other vessels in which it is contained, be confiscated.

18. The criminal jurisdiction under this Act shall, in the Presidency-towns, be exercised by a Presidency Magistrate, and, elsewhere, by a Magistrate of the first class or (where specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class.

Jurisdiction.

#### *Test-apparatus.*

19. A model of the apparatus for testing petroleum under this Act shall be deposited in the office of the Chemical Examiner to Government, Calcutta, and be marked with the words "Model test-apparatus".

Model test-  
apparatus.

20. (1) The Chemical Examiner shall, on payment of the prescribed fee (if any), compare with the said model test-apparatus and verify every apparatus for testing petroleum which is submitted to him for the purpose.

Verification  
of test-ap-  
paratus.

(2) If any apparatus for testing petroleum, when compared and verified as provided by sub-section (1),

is

(Miscellaneous.—Sections 21-22.)

is found correct, or correct subject to certain corrections to be applied to the results of the tests, the Chemical Examiner shall stamp the same with a special number and with the date of the verification, and shall further give a certificate in writing under his hand, in the prescribed form, to the effect that on the date aforesaid the apparatus was compared and verified by him and found to be correct, or correct subject to certain specified corrections to be applied to the results of the tests.

(3) A certificate granted under this section shall, until the contrary is proved, be proof of the matters stated therein.

(4) The Chemical Examiner shall keep a register, in the prescribed form, of all certificates granted under this section.

(5) Subject to the payment of the prescribed fees (if any), the said model test-apparatus shall be at all reasonable times open to inspection by any person desiring to inspect it.

*Miscellaneous.*

Power to exempt petroleum from operation of Act.

21. The Local Government may, by notification in the local official Gazette, exempt from the operation of all or any of the provisions of this Act, or of all or any of the rules made under this Act, any petroleum which has its flashing point at or above one hundred and twenty degrees of Fahrenheit's thermometer and is imported as ordinary cargo and in quantity not exceeding that specified in the notification.

Power to apply Act to other substances.

22. (1) The Governor General in Council may, by notification in the Gazette of India, apply the whole or any portion of this Act to any substance, other than petroleum, and may by the notification fix, in substitution for the quantities of petroleum fixed by sections 5, 6 and 11, the quantities of the substance to which those sections shall apply.

(2) When

(Miscellaneous.—Sections 23-25. The First  
Schedule.—Testing.)

(2) When the whole or any portion of this Act has been applied as aforesaid to any substance other than petroleum, the provisions so applied shall be construed with all necessary modifications and shall have effect as if such other substance had been included in the definition of petroleum.

23. The Governor General in Council may, by notification in the Gazette of India and in the local official Gazette, limit, in any manner he deems fit, the operation of any enactment for the time being in force relating to local authorities in any local area or to any particular local authority, and the exercise of any power conferred by any such enactment, in so far as the enactment relates to the possession or transport of petroleum.

Power to limit operation of enactments, relating to possession or transport of petroleum, in municipalities.

24. (1) Every power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication in such manner as the Governor General in Council may, by notification in the Gazette of India, direct.

Previous publication, etc., of rules.

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

25. The enactments mentioned in the second schedule are hereby repealed to the extent specified in the fourth column thereof.

Repeal.

## THE FIRST SCHEDULE.

### TESTING.

(See section 3.)

#### I.—Nature of the Test-apparatus.

The apparatus consists of the following parts:—

- (1) the oil-cup;
- (2) the cover, with slide, test-lamp, and clockwork arrangement for opening and closing the holes in the cover and for dipping the test-flame;
- (3) the

*(The First Schedule.—Testing.)*

- (3) the water-bath or heating vessel;
- (4) the tripod stand with jacket and spirit-lamp for heating the water-bath;
- (5) the thermometer for indicating the temperature of the oil in the oil-cup;
- (6) the thermometer for indicating the temperature of the water in the water-bath;
- (7) the thermometer for indicating the temperature of the oil before it is poured into the oil-cup;
- (8) the dropping bottle or *pipette* for replenishing the test-lamp; and
- (9) a barometer standardised at the Meteorological Office of the Province or at any other place appointed by the Local Government.

The oil-cup is a cylindrical flat-bottomed vessel made of gun-metal or brass, and tinned or silvered inside. A gauge is fixed to the inside of the cup to regulate the height to which it is to be filled with the sample under examination.

The cup is provided with a close-fitting overlapping cover, which carries the thermometer, the test-lamp and the adjuncts thereto. The test-lamp is suspended upon two supports by means of trunnions, which allow it to be easily inclined to a particular angle and restored to its original position. The socket in the cover, which is to hold a round bulb thermometer for indicating the temperature of the oil during the testing operation, is so adjusted that the bulb of the latter is always inserted in a definite position below the surface of the liquid.

The cover is provided with three holes, one in the centre and two smaller ones close to the sides. These are closed and opened by means of a pivoted slide. When the slide is moved so as to uncover the holes, the suspended lamp is caught by a projection fixed on the slide, and tilted in such a way as to bring the end of the spout just below the surface of the lid. As the slide moves back so as to cover the holes, the lamp returns to its original position. Upon the cover, in front of and in a line with the nozzle of the lamp, is fixed a white bead, the diameter of which represents the size of the test-flame to be used.

The water-bath or heating vessel is so constructed that, when the oil-cup is placed in position in it, an air-space or air-chamber intervenes between the two: consequently, in applying the test under ordinary circumstances, the heat is transmitted gradually to the oil from the hot water through  
the



(The First Schedule.—Testing.)

the air-space. The water-bath is fitted with a socket for receiving a long bulb thermometer, to indicate the temperature of the water. It is also provided with a funnel, an overflow-pipe and two handles.

The water-bath rests upon a tripod stand, which is fitted with a copper cylinder or jacket, so that the bath is surrounded by an enclosed air-space, which retains and regulates the heat. One of the legs of the stand serves as a support for a spirit-lamp, which is attached to it by a small swing bracket.

The clockwork arrangement, by which during the operation of testing the slide is withdrawn, and the test-flame dipped into the cup and raised again as the slide is replaced, is provided with a ratchet key for setting it in action for each test, and with a trigger for starting it each time that the test-flame is applied.

II.—Directions for drawing the Sample and preparing it for testing.

1. *Drawing the sample.*—In all cases the testing officer or some person duly authorized by him shall personally superintend the drawing of the sample from an original unopened tin or other vessel.

An opening sufficiently large to admit of the oil being rapidly poured or cyphoned from the tin or other vessel shall be made.

Two bottles, each of the capacity of about forty fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home, cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

2. *Preparing the sample for testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water artificially cooled until a thermometer, introduced into the oil, indicates a temperature not exceeding 50° Fahrenheit.

III.—Directions for preparing and using the Test-apparatus.

1. *Preparing the water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be 130° Fahrenheit, and this is attained in the first instance  
by

*(The First Schedule.—Testing.)*

by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer which is provided for testing the temperature of the water gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to the stand of the apparatus) until the required temperature is indicated.

2. *Preparing the test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool being removed. When the lamp has been lighted the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the dropping bottle or *pipette* provided for that purpose. This can be safely done without interrupting the test.

3. *Filling the oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding 50° Fahrenheit, is to be rapidly wiped dry, placed on a level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

4. *Application of the test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, and placed in the bath, the test-lamp is lighted, and the clockwork wound up by turning the key. The thermometer in the oil-cup is now watched, and, when the temperature has reached 56° Fahrenheit, the clockwork is set in motion by pressing the trigger.

If no flash takes place, the clockwork is at once rewound and the trigger pressed at 57° Fahrenheit, and so on, at every degree

*(The First Schedule.—Testing.)*

degree rise of temperature, until the flash occurs, or until a temperature of 95° Fahrenheit has been reached.

If the flash takes place at any temperature below 77° Fahrenheit, the temperature at which it occurs is to be recorded. Two fresh portions of the sample are then to be successively tested in a similar manner and the results recorded. If no greater difference than 2° Fahrenheit exists between any two of the three recorded results, and if in no instance the flash has taken place within eight degrees of the temperature at which the testing is commenced, each result is to be corrected for atmospheric pressure as hereafter described, and the average of the three corrected results is the flashing point of the sample. In the event of there being a greater difference than 2° Fahrenheit between any two of the results, while in no instance has the flash taken place within eight degrees of the temperature at which the testing was commenced, the series of tests is to be rejected, and a fresh series of three similarly obtained, and so on, until a sufficiently concordant series is furnished, when the results are to be corrected and the average taken in the manner already described.

If, however, a flash has occurred at or below 64° when the test is applied in the manner above described, the next testing shall be commenced ten degrees lower than the temperature at which the flash had been previously obtained (that is to say, at 54° or thereunder), and this procedure shall be continued until the results of three consecutive tests do not show a greater difference than 2° and until a flash has not occurred in any of the three tests within eight degrees of the temperature at which the testing is commenced: Provided always that, if at the commencement of the series of tests a flash has occurred on the first application of the test-flame at 56°, and if a flash has also occurred on the first application of the flame in each of three successive tests in which, thereupon, the test-flame is first applied at 46° as above directed, the testing officer shall certify that the petroleum has a flashing point below 47°, and the sample shall be reported dangerous.

If a temperature of 76° Fahrenheit has been reached without a flash occurring, the application of the test-flame is to be continued at every degree rise of temperature until a temperature of 95° Fahrenheit has been reached. If no flash has occurred up to this point, and if the petroleum is declared to be imported subject to the provisions of the Act, the tests shall not be continued, and the testing officer shall certify that the petroleum has a flashing point over 95° and is not dangerous. But, if the petroleum is oil ordinarily used for lubricating purposes and is declared to have its flashing point at or above 200° or is

oil

*(The First Schedule.—Testing.)*

oil to which a notification of the Local Government exempting it from the operation of the Act will be applicable in the event of the flashing point being found to be at or above 120°, the test shall be continued as follows:—The oil-cup is to be removed from the water-bath, and the temperature of the water in the water-bath is to be reduced to 95° Fahrenheit by pouring cold water into the funnel (the hot water escaping by the overflow-pipe). The air-chamber is then to be filled to a depth of 1½ inches with water at a temperature of about 95° Fahrenheit, the oil-cup is to be replaced in the water-bath and the spirit-lamp attached to the water-bath is to be lighted and placed underneath. The test-flame is then to be again applied, from 96° Fahrenheit, at every degree rise of temperature as indicated by the thermometer in the oil-cup until a flash takes place or until a temperature of 200° Fahrenheit or 120° Fahrenheit, as the case may be, has been reached. If during this operation the test-flame appears to diminish in size, the lamp is to be replenished in the manner prescribed at 2 without interrupting the test.

If a flash occurs at any temperature between 76° and 200° Fahrenheit, the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

In repeating a test a fresh sample of oil must always be used, the tested sample being thrown away, and the cup must be wiped dry from any adhering oil and cooled, as already described, before receiving the fresh sample.

*5. Correction for atmospheric pressure.*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of 1.6° Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. The height of the barometer must therefore be determined at the time of making the test for the flashing point. The true height of the barometer for the purpose of the test shall be considered to be the height of the column of mercury measured at 32° Fahrenheit, which is supported by the air pressure at the time of the experiment; that is, the actual height of the barometer at the time of observation duly corrected for any error of the instrument and for its temperature if necessary. For the purpose of applying the correction to the flashing point of the oil obtained by the test, a table is appended to this schedule giving the flashing points of oils ranging from 65° to 80° Fahrenheit, under pressure ranging from 27 to 31 inches of mercury.

The table is used in the following manner:—

*Example.*—An oil has given a flashing point of 71°, the barometer being at 28.6 inches; take the nearest number to

71°,

*(The First Schedule.—Testing.)*

71° in the vertical column headed 28.6. This number is 70.8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is 73°.

*IV.—Directions for determining the flashing point of petroleum which is not fluid at ordinary temperatures.*

1. *Nature of the test-apparatus.*—The instrument employed is the Abel-Pensky petroleum testing apparatus, fitted with an additional thermometer to indicate the temperature of the oil in close proximity to the walls of the cup. This thermometer has a cylindrical bulb,  $\frac{1}{2}$  inch in length and  $\frac{3}{16}$  inch in diameter. It is scaled from 45° to 165° Fahrenheit, ten degrees on the scale occupying  $\frac{3}{8}$  inch. The thermometer is held vertically in a socket attached to the cover of the oil-cup in such a position that the bulb is  $\frac{1}{16}$  inch from the side of the cup.

(The thermometer can be removed and the orifice which is provided for it closed by means of an india-rubber plug, if the apparatus is required for testing petroleum in the ordinary way.)

2. *Directions for preparing the sample for testing.*—About ten fluid ounces of the oil are placed in a pint-flask, the mouth of which is then closed with an india-rubber stopper and the sample is liquefied by placing the flask in a water-bath, the temperature of which is only raised sufficiently high to liquefy the oil.

3. *Directions for preparing and using the test-apparatus.*—The water-bath and test-lamp are to be prepared in the manner prescribed in Part III of this Schedule. The oil-cup is to be filled with the liquefied oil, and the cover (into which both thermometers are to be previously inserted) placed on it, care being taken that the bulb of the additional thermometer is not brought into contact with the bracket-gauge fixed inside the cup. The oil-cup is then to be placed in a refrigerator, or plunged up to the projecting collar in water maintained at sufficiently low temperature, until both thermometers indicate the temperature at which the testing of petroleum is directed in Part III of this Schedule to be commenced. The oil-cup is then to be removed, wiped dry and placed in the water-bath, and the testing effected in the manner prescribed in Part III of this Schedule, the temperature indicated by the additional (vertical) thermometer alone being noted, and the average of three determinations, duly corrected for atmospheric pressure, being recorded as the flashing point of the sample, provided that no greater difference than 4° Fahrenheit exists between any two of such results.

*Table*

I

(The First Schedule—Testing.)

Table for correction of Flashing Points indicated by the test for Variations in Barometric Pressure on either side of Thirty Inches.

Barometer in inches.

		27	27.2	27.4	27.6	27.8	28	28.2	28.4	28.6	28.8	29	29.2	29.4	29.6	29.8	30	30.2	30.4	30.6	30.8	31	
60.2	60.5	60.8	61.2	61.5	61.8	62.1	62.4	62.8	63.1	63.4	63.7	64.1	64.4	64.7	64.9	65.1	65.3	65.5	65.6	65.8	66.0	66.3	66.6
61.2	61.5	61.8	62.2	62.5	62.8	63.1	63.4	63.8	64.1	64.4	64.7	65.1	65.4	65.7	65.9	66.1	66.3	66.5	66.6	66.8	67.0	67.3	67.6
62.2	62.5	62.8	63.2	63.5	63.8	64.1	64.4	64.8	65.1	65.4	65.7	66.1	66.4	66.7	66.9	67.1	67.3	67.5	67.6	67.8	68.0	68.3	68.6
63.2	63.5	63.8	64.2	64.5	64.8	65.1	65.4	65.8	66.1	66.4	66.7	67.1	67.4	67.7	67.9	68.1	68.3	68.5	68.6	68.8	69.0	69.3	69.6
64.2	64.5	64.8	65.2	65.5	65.8	66.1	66.4	66.8	67.1	67.4	67.7	68.1	68.4	68.7	68.9	69.1	69.3	69.5	69.6	69.8	70.0	70.3	70.6
65.2	65.5	65.8	66.2	66.5	66.8	67.1	67.4	67.8	68.1	68.4	68.7	69.1	69.4	69.7	69.9	70.1	70.3	70.5	70.6	70.8	71.0	71.3	71.6
66.2	66.5	66.8	67.2	67.5	67.8	68.1	68.4	68.8	69.1	69.4	69.7	70.1	70.4	70.7	70.9	71.1	71.3	71.5	71.6	71.8	72.0	72.3	72.6
67.2	67.5	67.8	68.2	68.5	68.8	69.1	69.4	69.8	70.1	70.4	70.7	71.1	71.4	71.7	71.9	72.1	72.3	72.5	72.6	72.8	73.0	73.3	73.6
68.2	68.5	68.8	69.2	69.5	69.8	70.1	70.4	70.8	71.1	71.4	71.7	72.1	72.4	72.7	72.9	73.1	73.3	73.5	73.6	73.8	74.0	74.3	74.6
69.2	69.5	69.8	70.2	70.5	70.8	71.1	71.4	71.8	72.1	72.4	72.7	73.1	73.4	73.7	73.9	74.1	74.3	74.5	74.6	74.8	75.0	75.3	75.6
70.2	70.5	70.8	71.2	71.5	71.8	72.1	72.4	72.8	73.1	73.4	73.7	74.1	74.4	74.7	74.9	75.1	75.3	75.5	75.6	75.8	76.0	76.3	76.6
71.2	71.5	71.8	72.2	72.5	72.8	73.1	73.4	73.8	74.1	74.4	74.7	75.1	75.4	75.7	75.9	76.1	76.3	76.5	76.6	76.8	77.0	77.3	77.6
72.2	72.5	72.8	73.2	73.5	73.8	74.1	74.4	74.8	75.1	75.4	75.7	76.1	76.4	76.7	76.9	77.1	77.3	77.5	77.6	77.8	78.0	78.3	78.6
73.2	73.5	73.8	74.2	74.5	74.8	75.1	75.4	75.8	76.1	76.4	76.7	77.1	77.4	77.7	77.9	78.1	78.3	78.5	78.6	78.8	79.0	79.3	79.6
74.2	74.5	74.8	75.2	75.5	75.8	76.1	76.4	76.8	77.1	77.4	77.7	78.1	78.4	78.7	78.9	79.1	79.3	79.5	79.6	79.8	80.0	80.3	80.6
75.2	75.5	75.8	76.2	76.5	76.8	77.1	77.4	77.8	78.1	78.4	78.7	79.1	79.4	79.7	79.9	80.1	80.3	80.5	80.6	80.8	81.0	81.3	81.6

Flashing Point in Degrees Fahrenheit.

*(The Second Schedule.—Enactments repealed.)*

## THE SECOND SCHEDULE.

## ENACTMENTS REPEALED.

*(See section 25.)*

Year.	Number.	Short title.	Extent of repeal.
1886	XII	The Petroleum Act, 1886 .	The whole.
1890	XIV	The Petroleum Act (1886) Amendment Act, 1890.	Ditto.
1891	XII	The Repealing and Amend- ing Act, 1891.	So much as relates to Act XII of 1886.
1897	XIV	The Indian Short Titles Act, 1897.	So much as relates to Act XIV of 1890.
1898	VII	The Petroleum Act, 1898 .	The whole.

## ACT No. IX OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 3rd March, 1899.)*

### An Act to amend the Law relating to Arbitration.

**WHEREAS** it is expedient to amend the law relating to arbitration by agreement without the intervention of a Court of Justice; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Arbitration Act, 1899.

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

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

Application.

2. Subject to the provisions of section 23, this Act shall apply only in cases where, if the subject-matter submitted to arbitration were the subject of a suit, the suit could, whether with leave or otherwise, be instituted in a Presidency-town :

Provided that the Local Government, with the previous sanction of the Governor General in Council, may, by notification in the local official Gazette, declare this Act applicable in any other local area as if it were a Presidency-town.

Exclusion of certain enactments in certain cases where Act applies.

3. The last thirty-seven words of section 21 of the Specific Relief Act, 1877, and sections 523 to 526 of the Code of Civil Procedure shall not apply to any submission or arbitration to which the provisions of this Act for the time being apply :

Provided that nothing in this Act shall affect any arbitration pending in a Presidency-town at the

commencement



(Sections 4-7.)

commencement of this Act or in any local area at the date of the application thereto of this Act as aforesaid, but shall apply to every arbitration commenced after the commencement of this Act or the date of the application thereof, as the case may be, under any agreement or order previously made :

I of 1882. Provided, also, that nothing in this Act shall affect the provisions of the Indian Companies Act, 1882, relating to arbitration.

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

(a) "the Court" means, in the Presidency-towns, the High Court, and, elsewhere, the Court of the District Judge; and

(b) "submission" means a written agreement to submit present or future differences to arbitration, whether an arbitrator is named therein or not.

5. A submission, unless a different intention is expressed therein, shall be irrevocable, except by leave of the Court. Submission to be irrevocable except by leave of Court.

6. A submission, unless a different intention is expressed therein, shall be deemed to include the provisions set forth in the first schedule, in so far as they are applicable to the reference under submission. Provisions implied in submissions.

7. The parties to a submission may agree that the reference shall be to an arbitrator or arbitrators to be appointed by a person designated therein. Reference to arbitrator to be appointed by third person.

Such person may be designated either by name or as the holder for the time being of any office or appointment.

*Illustration.*

The parties to a submission may agree that any dispute arising between them in respect of the subject-matter of the submission shall be referred to an arbitrator to be appointed by the Bengal Chamber of Commerce, or, as the case may be, to an arbitrator to be appointed by the President for the time being of the Bengal Chamber of Commerce.

8. (1) In

Power for the Court in certain cases to appoint an arbitrator, umpire or third arbitrator.

8. (1) In any of the following cases :—

- (a) where a submission provides that the reference shall be to a single arbitrator, and all the parties do not, after differences have arisen, concur in the appointment of an arbitrator ;
- (b) if an appointed arbitrator neglects or refuses to act, or is incapable of acting, or dies, or is removed, and the submission does not show that it was intended that the vacancy should not be supplied, and the parties do not supply the vacancy ;
- (c) where the parties or two arbitrators are at liberty to appoint an umpire or third arbitrator and do not appoint him ;
- (d) where an appointed umpire or third arbitrator refuses to act, or is incapable of acting, or dies, or is removed, and the submission does not show that it was intended that the vacancy should not be supplied, and the parties or arbitrators do not supply the vacancy ;

any party may serve the other parties or the arbitrators, as the case may be, with a written notice to concur in appointing an arbitrator, umpire or third arbitrator.

(2) If the appointment is not made within seven clear days after the service of the notice, the Court may, on application by the party who gave the notice, and after giving the other party an opportunity of being heard, appoint an arbitrator, umpire or third arbitrator, who shall have the like power to act in the reference and make an award as if he had been appointed by consent of all parties.

Power for parties in certain cases to supply vacancy.

9. Where a submission provides that the reference shall be to two arbitrators, one to be appointed by each party, then, unless a different intention is expressed therein,—

- (a) if either of the appointed arbitrators refuses to

to

## (Sections 10-11.)

to act, or is incapable of acting, or dies or is removed, the party who appointed him may appoint a new arbitrator in his place ;

- (b) if, on such a reference, one party fails to appoint an arbitrator, either originally or by way of substitution as aforesaid, for seven clear days after the other party, having appointed his arbitrator, has served the party making default with a written notice to make the appointment, the party who has appointed an arbitrator may appoint that arbitrator to act as sole arbitrator in the reference, and his award shall be binding on both parties as if he had been appointed by consent :

Provided that the Court may set aside any appointment made in pursuance of clause (b) of this section.

10. The arbitrators or umpire acting under a submission shall, unless a different intention is expressed therein,— Powers of arbitrator.

- (a) have power to administer oaths to the parties and witnesses appearing ;
- (b) have power to state a special case for the opinion of the Court on any question of law involved ; and
- (c) have power to correct in an award any clerical mistake or error arising from any accidental slip or omission.

11. (1) When the arbitrators or umpire have made their award, they shall sign it and shall give notice to the parties of the making and signing thereof and of the amount of the fees and charges payable to the arbitrators or umpire in respect of the arbitration and award. Award to be signed and filed.

(2) The arbitrators or umpire shall, at the request of any party to the submission or any person claiming under him, and upon payment of the fees and charges due in respect of the arbitration and award, and

and of the costs and charges of filing the award, cause the award, or a signed copy of it, to be filed in the Court; and notice of the filing shall be given to the parties by the arbitrators or umpire.

(3) Where the arbitrators or umpire state a special case under section 10, clause (b), the Court shall deliver its opinion thereon; and such opinion shall be added to, and shall form part of, the award.

Power for Court to enlarge time for making award.  
Power to remit award.

12. The time for making an award may, from time to time, be enlarged by order of the Court, whether the time for making the award has expired or not.

13. (1) The Court may, from time to time, remit the award to the reconsideration of the arbitrators or umpire.

(2) Where an award is remitted under sub-section (1), the arbitrators or umpire shall, unless the Court otherwise directs, make a fresh award within three months after the date of the order remitting the award.

Power to set aside award.

14. Where an arbitrator or umpire has misconducted himself, or an arbitration or award has been improperly procured, the Court may set aside the award.

Award when filed to be enforceable as a decree.

15. (1) An award on a submission, on being filed in the Court in accordance with the foregoing provisions, shall (unless the Court remits it to the reconsideration of the arbitrators or umpire, or sets it aside) be enforceable as if it were a decree of the Court.

(2) An award may be conditional or in the alternative.

*Illustration.*

A dispute concerning the ownership of a diamond ring is referred to arbitration. The award may direct that the party in possession shall pay the other party Rs. 1,000, the said sum to be reduced to Rs. 5 if the ring is returned within fourteen days.

Power to remove arbitrator or umpire.

16. Where an arbitrator or umpire has misconducted himself, the Court may remove him.

17. Any

## (Sections 17-20.)

17. Any order made by the Court under this Act may be made on such terms as to costs or otherwise as the Court thinks fit. Costs.

18. The forms set forth in the second schedule, or forms similar thereto, with such variations as the circumstances of each case require, may be used for the respective purposes there mentioned, and, if used, shall not be called in question. Forms.

19. Where any party to a submission to which this Act applies, or any person claiming under him, commences any legal proceedings against any other party to the submission, or any person claiming under him, in respect of any matter agreed to be referred, any party to such legal proceedings may, at any time after appearance and before filing a written statement or taking any other steps in the proceedings, apply to the Court to stay the proceedings; and the Court, if satisfied that there is no sufficient reason why the matter should not be referred in accordance with the submission and that the applicant was, at the time when the proceedings were commenced, and still remains, ready and willing to do all things necessary to the proper conduct of the arbitration, may make an order staying the proceedings. Power to stay proceedings where there is a submission.

20. The High Court may make rules consistent with this Act as to— Power for High Court to make rules.

- (a) the filing of awards and all proceedings consequent thereon or incidental thereto;
- (b) the filing and hearing of special cases and all proceedings consequent thereon or incidental thereto;
- (c) the transfer to Presidency Courts of Small Causes for execution of awards filed, where the sum awarded does not exceed two thousand rupees;
- (d) the staying of any suit or proceeding in contravention of a submission to arbitration; and,

(e) generally,

(Sections 21-23. The First Schedule.—Provisions to be implied in Submissions.)

(e) generally, all proceedings in Court under this Act.

Amendment  
of section 21,  
Act I, 1877.

21. In section 21 of the Specific Relief Act, 1877, after the the words "Code of Civil Procedure" the words and figures "and the Indian Arbitration Act, 1899," shall be inserted, and for the words "a controversy" the words "present or future differences" shall be substituted.

1 of 1877.

Crown to be  
bound.

22. The provisions of this Act shall be binding on the Crown.

Special pro-  
vision as to  
application  
of Act to  
Rangoon.

23. (1) This Act shall apply within the local limits of the ordinary civil jurisdiction of the Recorder of Rangoon in cases where, if the subject-matter submitted to arbitration were the subject of a suit, the suit could, whether with leave or otherwise, be instituted within those local limits.

(2) For the purposes of this Act, the local limits aforesaid shall be deemed to be a Presidency-town and the Recorder of Rangoon shall have all the powers of a High Court.

#### THE FIRST SCHEDULE.

(See section 6.)

##### PROVISIONS TO BE IMPLIED IN SUBMISSIONS.

I. If no other mode of reference is provided, the reference shall be to a single arbitrator.

II. If the reference is to two arbitrators, the two arbitrators may appoint an umpire at any time within the period during which they have power to make an award.

III. The arbitrators shall make their award in writing within three months after entering on the reference, or after having been called on to act by notice in writing from any party to the submission, or on or before any later day to which the arbitrators, by any writing signed by them, may, from time to time, enlarge the time for making the award.

IV. If the arbitrators have allowed their time or extended time to expire without making an award, or have delivered to any party to the submission, or to the umpire, a notice in writing stating that they cannot agree, the umpire may forthwith enter on the reference in lieu of the arbitrators.

V. The

(*The First Schedule.—Provisions to be implied in Submissions. The Second Schedule.—Forms.*)

V. The umpire shall make his award within one month after the original or extended time appointed for making the award of the arbitrators has expired, or on or before any later day to which the umpire, by any writing signed by him, may, from time to time, enlarge the time for making his award.

VI. The parties to the reference, and all persons claiming through them respectively, shall, subject to the provisions of any law for the time being in force, submit to be examined by the arbitrators or umpire on oath or affirmation in relation to the matters in dispute, and shall, subject as aforesaid, produce before the arbitrators or umpire, all books, deeds, papers, accounts, writings and documents within their possession or power respectively which may be required or called for, and do all other things which during the proceedings on the reference the arbitrators or umpire may require.

VII. The witnesses on the reference shall, if the arbitrators or umpire think fit, be examined on oath.

VIII. The award to be made by the arbitrators or umpire shall be final and binding on the parties and the persons claiming under them respectively.

IX. The costs of the reference and award shall be in the discretion of the arbitrators or umpire, who may direct to and by whom, and in what manner, those costs or any part thereof shall be paid, and may tax or settle the amount of costs to be so paid or any part thereof, and may award costs to be paid as between solicitor and client.

## THE SECOND SCHEDULE.

(See section 18.)

### FORM I.

#### *Submission to single arbitrator.*

In the matter of the Indian Arbitration Act, 1899:—

Whereas differences have arisen and are still subsisting between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_ concerning \_\_\_\_\_;

Now we, the said A. B. and C. D., do hereby agree to refer the said matters in difference to the award of X. Y.

(Signed) A. B.

C. D.

Dated the \_\_\_\_\_ 189 .

*(The Second Schedule.—Forms.)*

## FORM II.

*Submission of particular dispute to single arbitrator.*

In the matter of the Indian Arbitration Act, 1899 :—

Whereas differences have arisen and are still subsisting  
between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_  
concerning \_\_\_\_\_ ;

Now we, the said A. B. and C. D., do hereby agree to  
refer the said matters in difference to the award of X. Y.

(Signed) A. B.  
C. D.

Dated the \_\_\_\_\_, 189 .

## FORM III.

*Appointment of single arbitrator under agreement to refer future differences to arbitration.*

In the matter of the Indian Arbitration Act, 1899 :—

Whereas, by an agreement in writing, dated the  
day of \_\_\_\_\_, 18\_\_\_\_, and made between A. B.  
of \_\_\_\_\_ and C. D. of \_\_\_\_\_, it is provided that  
differences arising between the parties thereto shall be referred  
to an arbitrator as therein mentioned ;

And whereas differences within the meaning of the said  
provision have arisen and are still subsisting between the said  
parties concerning \_\_\_\_\_ ;

Now we, the said parties, A. B. and C. D., do hereby  
refer the said matters in difference to the award of X. Y.

(Signed) A. B.  
C. D.

Dated the \_\_\_\_\_, 189 .

## FORM IV.

*Enlargement of time by arbitrator by endorsement on submission.*

In the matter of the Indian Arbitration Act, 1899, and  
an arbitration between A. B. of \_\_\_\_\_ and C. D.  
of \_\_\_\_\_ :—

I hereby enlarge the time of making my award in respect  
of the matters in difference referred to me by the within  
(or above) submission until the \_\_\_\_\_ day of  
189 .

(Signed) X. Y.,  
Arbitrator.

Dated the \_\_\_\_\_, 189 .



## (The Second Schedule.—Forms.)

## FORM V.

*Special case.*

In the matter of the Indian Arbitration Act, 1899, and  
an arbitration between A. B. of \_\_\_\_\_ and  
C. D. of \_\_\_\_\_ :—

The following special case is, pursuant to the provisions  
of section 10, clause (b), of the said Act, stated for the opinion  
of the \_\_\_\_\_

\* :—

\* Here specify  
the Court.

(Here state the facts concisely in numbered paragraphs.)

The questions of law for the opinion of the said Court  
are :—

First, whether \_\_\_\_\_

Secondly, whether \_\_\_\_\_

Dated the \_\_\_\_\_

, 189 \_\_\_\_\_

(Signed) X. Y.,

Arbitrator.

## FORM VI.

*Award.*

In the matter of the Indian Arbitration Act, 1899, and  
an arbitration between A. B. of \_\_\_\_\_ and C. D.  
of \_\_\_\_\_ :—

Whereas in pursuance of an agreement in writing  
dated the \_\_\_\_\_ day of \_\_\_\_\_, 189 \_\_\_\_\_, and made  
between A. B. of \_\_\_\_\_ and C. D. of \_\_\_\_\_  
the said A. B. and C. D. have referred to  
me, X. Y., the matters in difference between them concerning  
(or as the case may be);

Now I, the said X. Y., having duly considered the matters  
submitted to me, do hereby make my award as follows :—

I award—

(1) that \_\_\_\_\_

(2) that \_\_\_\_\_

Dated the \_\_\_\_\_

, 189 \_\_\_\_\_

(Signed) X. Y.,

Arbitrator.

## ACT No. X OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.  
(Received the assent of the Governor General on the 3rd March,  
1899.)

An Act to amend the law relating to Carriers.

WHEREAS it is expedient to amend the law relating to carriers; It is hereby enacted as follows :—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Carriers Act, 1899; and

(2) It shall come into force on the first day of May, 1899.

Addition of  
new section  
after section  
9, Act III,  
1865.

2. After section 9 of the Carriers Act, 1865, the III of 1865 following section shall be added, namely :—

Notice of loss  
or injury to  
be given  
within six  
months.

“10. No suit shall be instituted against a common carrier for the loss of, or injury to, goods entrusted to him for carriage, unless notice in writing of the loss or injury has been given to him before the institution of the suit and within six months of the time when the loss or injury first came to the knowledge of the plaintiff.”

Amendment  
of Schedule  
II, Act XV,  
1877.

3. (1) In Part IV of the first division of the second schedule to the Indian Limitation Act, 1877, XV of 1877, after the entry numbered 29 the following entries shall be inserted, namely :—

“30.—Against a carrier for compensation for losing or injuring goods.	Ditto	When the loss or injury occurs.
31.—Against a carrier for compensation for non-delivery of, or delay in delivering, goods.	Ditto	When the goods ought to be delivered.”

(2) In

(2) In Part V of the same division of the said schedule, the entries numbered 30 and 31, respectively, are hereby repealed ; and, in the entry numbered 32, for the word " Ditto " in the second column the words " Two years " shall be substituted.

## ACT No. XI OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th March, 1899.)

An Act to further amend the Court-fees Act, 1870.

WHEREAS it is expedient to further amend the Court-fees Act, 1870; It is hereby enacted as follows:—

1. (1) This Act may be called the Court-fees Amendment Act, 1899; and

(2) It shall come into force at once.

2. After section 19G of the Court-fees Act, 1870, the following sections shall be added namely:—

“19H. (1) Where an application for probate or letters of administration is made to any Court other than a High Court, the Court shall cause notice of the application to be given to the Collector.

(2) Where such an application as aforesaid is made to a High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue-authority of the Province.

(3) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has under-estimated the value of the property of the deceased, the Collector may,

Short title and commencement.

Addition of new sections after section 19G, Act VII, 1870.

Notice of applications for probate or letters of administration to be given to Revenue-authorities, and procedure thereon.

VII of 1870

VII of 1870

may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been under-estimated, may require the petitioner to amend the valuation.

(4) If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property :

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 277 of the Indian Succession Act, 1865, or, as the case may be, by section 98 of the Probate and Administration Act, 1881.

K of 1865.

V of 1881.

(5) The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(6) For the purposes of any such inquiry, the Court or person authorized by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorized as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(7) The finding of the Court recorded under subsection (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue-authority of any application under section 19E.

(8) The

K

(8) The Local Government may make rules for the guidance of Collectors in the exercise of the powers conferred by sub-section (3).

Payment of court-fees in respect of probates and letters of administration.

19I. (1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in the third schedule, and the Court is satisfied that the fee mentioned in No. 11 of the first schedule has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any motion made by the Collector under section 19H, sub-section (4).

Recovery of penalties, etc.

19J. (1) Any excess fee found to be payable on an inquiry held under section 19H, sub-section (6), and any penalty or forfeiture under section 19G may, on the certificate of the Chief Controlling Revenue-authority, be recovered from the executor or administrator as if it were an arrear of land-revenue by any Collector in any part of British India.

(2) The Chief Controlling Revenue-authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 19E or of any court-fee under section 19E in excess of the full court-fee which ought to have been paid.

Sections 6 and 28 not to apply to probates or letters of administration.

19K. Nothing in section 6 or section 28 shall apply to probates or letters of administration."

Addition of schedule to Act VII, 1870.

3. To the Court-fees Act, 1870, the following VI of schedule shall be added, namely:—

"SCHEDULE III.

“ SCHEDULE III.

(See section 191.)

FORM OF VALUATION (TO BE USED WITH SUCH MODIFICATIONS, IF ANY, AS MAY BE NECESSARY).

IN THE COURT OF

*Re Probate of the Will of* \_\_\_\_\_, (or *Administration of*  
*the property and credits of* \_\_\_\_\_) *deceased.*

I

{ *solemnly affirm* }  
    *make oath* }

and say that I am the executor (or one of the executors or one of the next of kin) of \_\_\_\_\_, deceased, and that I have truly set forth in Annexure A to this affidavit all the property and credits of which the abovenamed deceased died possessed or was entitled to at the time of his death, and which have come, or are likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure B all the items I am by law allowed to deduct.

3. I further say that the said assets, exclusive only of such last-mentioned items, but inclusive of all rents, interest, dividends and increased values since the date of the death of the said deceased, are under the value of \_\_\_\_\_.

ANNEXURE A.

VALUATION OF THE MOVEABLE AND IM-MOVEABLE PROPERTY OF DECEASED.

Rs.	A.	P.
-----	----	----

Cash in the house and at the banks, household goods, wearing-apparel, books, plate, jewels, etc.

*State estimated value according to best of Executor's or Administrator's belief.)*

Property

K 2

Property in Government securities transferable at the Public Debt Office.

*(State description and value at the price of the day; also the interest separately, calculating it to the time of making the application.)*

Immoveable property, consisting of

*(State description, giving, in the case of houses, the assessed value, if any, and the number of years' assessment the market-value is estimated at, and, in the case of land, the area, the market-value and all rents that have accrued.)*

Leasehold property

*(If the deceased held any leases for years determinable, state the number of years' purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application.)*

Property in public companies

*(State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to the time of making the application.)*

Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money.

*(State the amount of the whole; also the interest separately, calculating it to the time of making the application.)*

Rs.	A.	P.
-----	----	----

Book



	Rs.	A.	P.
Book debts . . . . . (Other than bad.)			
Stock in trade . . . . . (State the estimated value, if any.)			
Other property not comprised under the foregoing heads. (State the estimated value, if any.)			
TOTAL . . . . .			
Deduct amount shown in Annexure B not subject to duty.			
NET TOTAL . . . . .			

ANNEXURE B.

SCHEDULE OF DEBTS, ETC.	Rs.	A.	P.
Amount of debts due and owing from the deceased, payable by law out of the estate.			
Amount of funeral expenses . . . . .			
Amount of mortgage incumbrances . . . . .			
Property held in trust not beneficially or with general power to confer a beneficial interest.			
Other property not subject to duty . . . . .			
TOTAL . . . . .			

4. Section 20 of the Probate and Administration Act, 1889, is hereby repealed. Repeal. VI of 1889.

## ACT No. XII OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th  
March, 1899.)

An Act to amend the law relating to the for-  
gery of currency-notes and bank-notes.

WHEREAS it is expedient to amend the law relating  
to the forgery of currency-notes and bank-notes ;  
It is hereby enacted as follows :—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Currency-  
Notes Forgery Act, 1899; and

(2) It shall come into force at once.

Addition of  
new sections  
after section  
489, Act  
XLV, 1860.

2. After section 489 of the Indian Penal Code the XLV of  
1860.  
following sections shall be added, namely :—

‘ *Of Currency-Notes and Bank-Notes.*

Counterfeit-  
ing currency-  
notes or  
bank-notes.

‘ 489A. Whoever counterfeits, or knowingly per-  
forms any part of the process of counterfeiting, any  
currency-note or bank-note, shall be punished with  
transportation for life, or with imprisonment of either  
description for a term which may extend to ten years,  
and shall also be liable to fine.

‘ *Explanation.*—For the purposes of this section  
and of sections 489B, 489C and 489D, the expression  
“bank-note” means a promissory note or engage-  
ment for the payment of money to bearer on demand  
issued by any person carrying on the business of  
banking in any part of the world, or issued by or  
under the authority of any State or Sovereign Power,  
and intended to be used as equivalent to, or as a sub-  
stitute for, money.

Using as  
genuine  
forged or

‘ 489B. Whoever sells to, or buys or receives from,  
any other person, or otherwise traffics in or uses as  
genuine,

genuine, any forged or counterfeit currency-note or bank-note, knowing or having reason to believe the same to be forged or counterfeit, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.

counterfeit currency-notes or bank-notes.

‘489C. Whoever has in his possession any forged or counterfeit currency-note or bank-note, knowing or having reason to believe the same to be forged or counterfeit and intending to use the same as genuine or that it may be used as genuine, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Possession of forged or counterfeit currency-notes or bank-notes.

‘489D. Whoever makes, or performs any part of the process of making, or buys or sells or disposes of, or has in his possession, any machinery, instrument or material for the purpose of being used, or knowing or having reason to believe that it is intended to be used, for forging or counterfeiting any currency-note or bank-note, shall be punished with transportation for life, or with imprisonment of either description for a term which may extend to ten years, and shall also be liable to fine.’

Making or possessing instruments or materials for forging or counterfeiting currency-notes or bank-notes.

V of 1898.

XLV of 1860.

3. In the Code of Criminal Procedure, 1898, Schedule II, after the entries relating to section 489 of the Indian Penal Code the following shall be added, namely :—

Addition to Schedule II. Act V, 1898.

“ Of Currency-Notes and Bank-Notes.

Section	Description	Arrest	Warrant	Bailable	Compoundable	Punishment	Court
489A	Counterfeiting currency-notes or bank-notes.	May arrest without warrant.		Not bailable.	Not compoundable.	Transportation for life, or imprisonment of either description for 10 years, and fine.	Court of Session.
489B	Using as genuine forged or counterfeit currency-notes or bank-notes.	Ditto	Ditto	Ditto	Ditto	Ditto	Ditto.
489C	Possession of forged or counterfeit currency-notes or bank-notes.	Ditto	Ditto	Bailable	Ditto	Imprisonment of either description for 7 years, or fine, or both.	Ditto.
489D	Making or possessing instruments or materials for forging or counterfeiting currency-notes or bank-notes.	Ditto	Ditto	Not bailable.	Ditto	Transportation for life, or imprisonment of either description for 10 years, and fine.	Ditto.”

## ACT No. XIII OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 20th March, 1899.)

An Act to consolidate and amend the Law relating to Glanders and Farcy.

WHEREAS it is expedient to consolidate and amend the law relating to glanders and farcy; It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Glanders and Farcy Act, 1899.

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

(3) It shall come into force at once.

Definition of "diseased."

2. (1) In this Act, unless there is anything repugnant in the subject or context, "diseased" means affected with glanders or farcy or any other dangerous epidemic disease among horses which the Governor General in Council may, by notification in the Gazette of India, specify in this behalf.

(2) The provisions of this Act relating to horses shall apply also to asses and mules.

Application of Act to local areas by Local Government.

3. The Local Government may, by notification in the local official Gazette, apply this Act, or any provision of this Act, to any local area, to be specified in such notification, within the Province.

Local Government to appoint Inspectors.

4. (1) When this Act has been so applied to a local area, the Local Government may, by notification in the local official Gazette, appoint such persons as it thinks fit to be Inspectors under this Act and to exercise and perform, within the whole of the local area or such portions thereof as it may prescribe, the powers

powers conferred and the duties imposed by this Act on such officers.

(2) Every person so appointed shall be deemed to be a public servant within the meaning of the Indian Penal Code.

XLV of 1880.

5. Within the local limits for which he is so appointed, any such Inspector as aforesaid may, subject to such rules as the Local Government may make in this behalf, enter and search any field, building or other place for the purpose of ascertaining whether there is therein any horse which is diseased.

Power of entry and search.

6. Within such limits as aforesaid, the Inspector may seize any horse which he has reason to believe to be diseased.

Power of seizure.

7. (1) On any such seizure as aforesaid, the Inspector shall cause the horse seized to be examined as soon as possible by such Veterinary Practitioner as the Local Government may appoint in this behalf:

Horse to be examined by Veterinary Practitioner.

Provided that, when the Inspector is also a Veterinary Practitioner so appointed, he may make the examination himself.

(2) For the purposes of the examination, the Veterinary Practitioner may submit the horse to any test or tests which the Local Government may prescribe.

8. (1) If the Veterinary Practitioner certifies in writing that the horse is diseased, the Inspector shall cause the same to be immediately destroyed:

Horse to be destroyed if found diseased: otherwise restored.

Provided that, in the case of any disease other than glanders or farcy, horses certified to be diseased as aforesaid may, subject to any rules which the Local Government may make in this behalf, be either destroyed or otherwise treated or dealt with as the Veterinary Practitioner may deem necessary.

(2) If, after completing the examination, the Veterinary Practitioner does not certify that the horse is diseased, the Inspector shall at once deliver the same to the person entitled to the possession thereof.

9. (1) When

When horse diseased, place where it has been to be disinfected, etc.

9. (1) When any diseased horse has been in any building, shed or other enclosed place, or in any open lines, the Inspector may issue a notice to the owner of the building, shed, place or lines, or to the person in charge thereof, directing him to have the same disinfected and the internal fittings thereof, or such other things found therein or near thereto as the Local Government may by rule prescribe, destroyed.

(2) On the failure or neglect of such owner or other person as aforesaid to comply with the notice within a reasonable time, the Inspector shall cause the building, shed, place or lines to be disinfected and the fittings or other things to be destroyed, and the expense (if any) thereby incurred may be recovered from the owner or other person as if it were a fine.

10. The owner or any person in charge of a diseased horse shall give immediate information of the horse being diseased to the Inspector or to such authority as the Local Government may appoint in this behalf.

11. No person in charge of any horse which has been in the same field, building or place as, or in contact with, a diseased horse, shall remove such horse except in good faith for the purpose of preventing infection, or under a license to be granted by the Inspector and subject to the conditions of the license.

12. (1) Whoever, being an Inspector appointed under this Act, vexatiously and unnecessarily enters or searches any field, building or other place, or seizes or detains any horse on the pretence that it is diseased, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(2) No prosecution under this section shall be instituted after the expiry of three months from the date on which the offence has been committed.

13. Whoever refuses or neglects to comply with any notice issued by the Inspector under section 9,

or

Owner or person in charge of diseased horse to give notice.

Prohibition against removal, without license, of horse which has been with diseased horse.

Vexatious entries, searches and seizures.

Penalty for refusing to comply with

or removes any horse in contravention of section 11, shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both.

notice under section 9, or for moving horse contrary to section 11.

14. (1) The Local Government may make rules to carry out the purposes and objects of this Act.

Power to make rules.

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

- (a) regulate entries, searches and seizures by Inspectors under this Act;
- (b) regulate the use of tests and the isolation of horses subjected thereto, and provide for recovering the expense of detaining, isolating and testing horses from the owners or persons in charge thereof as if it were a fine;
- (c) regulate the destruction or treatment, as the case may be, of horses certified under section 8 to be diseased, and the disposal of the carcasses of diseased horses;
- (d) regulate the disinfecting of buildings and places in which diseased horses have been, and prescribe what things found therein or near thereto shall be destroyed; and
- (e) regulate the grant of licenses under section 11 and the conditions on which those licenses shall be granted.

(3) All rules under this section shall be published in the local official Gazette, and, on such publication, shall have effect as if enacted by this Act.

(4) In making any rule under this section, the Local Government may direct that a breach of it shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both.

15. Any Veterinary Practitioner may be appointed by the Local Government to be both Inspector and  
Veterinary

Appointment of same person to be

both Inspector and Veterinary Practitioner.

Veterinary Practitioner for all or any of the purposes of this Act or of any rule thereunder.

Protection to persons acting under Act.

16. 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.

Repeal.

17. The enactments mentioned in the schedule are hereby repealed to the extent specified in the fourth column thereof.

### THE SCHEDULE.

#### ENACTMENTS REPEALED.

(See section 17.)

Year.	No.	Short Title.	Extent of Repeal.
1879	XX	The Glanders and Farcy Act, 1879.	The whole Act.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to Act XX of 1879.
1896	XV	The Glanders and Farcy Act (1879) Amendment Act, 1896.	The whole Act.
1897	XIV	The Indian Short Titles Act, 1897.	So much as relates to Act XV of 1896.



## ACT NO. XIV OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 20th  
March, 1899.)

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

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

VIII of  
1894.

1. (1) This Act may be called the Indian Tariff  
Amendment Act, 1899; and

Short title  
and com-  
mencement.

(2) It shall come into force at once.

VIII of  
1894.

2. After section 8 of the Indian Tariff Act, 1894,  
the following section shall be added, namely:—

Addition of  
new section  
8A after  
section 8,  
Act VIII,  
1894.

“8A. (1) Where any country, dependency or  
colony pays or bestows, directly or indirectly, any  
bounty or grant upon 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  
equal to the net amount of such bounty or grant,  
however the same be paid or bestowed.

Additional  
import-duty  
on bounty  
fed articles.

“(2) The net amount of any such bounty or  
grant as aforesaid shall be, from time to time, ascer-  
tained

tained, 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)."

Act not to  
apply in  
certain cases.

3. This Act shall not apply to any imported article the bill of lading for which was signed and given before the commencement of this Act.

ACT NO. XV OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 14th July, 1899.)

An Act to validate certain marriages solemnized in the Native States of Pudukkottai and Travancore in India.

V of 1865.

WHEREAS the Reverend Carl Manthey-Zorn, an ordained Minister of the Leipzig Evangelical Lutheran Mission, was, in or about the month of April, 1872, licensed by the Governor of Fort Saint George in Council, under the provisions of sections 8 and 47 of the Indian Marriage Act, 1865, to solemnize marriages and to grant certificates of marriage between Native Christians within the territories subject to the said Governor in Council, and the said Carl Manthey-Zorn did, in the years 1874 and 1875, solemnize certain marriages and grant certain certificates of marriage between Native Christians in Pudukkottai, which is a Native State beyond the said territories;

XV of 1872.

And whereas the late Reverend Ludvig Traugott Paesler, of the Leipzig Evangelical Lutheran Mission, was, in the month of August, 1876, licensed by the said Governor in Council, under the provisions of sections 6 and 9 of the Indian Christian Marriage Act, 1872, to solemnize marriages and to grant certificates of marriage between Native Christians "within the territories subject to the Government of Madras", and the said Ludvig Traugott Paesler did, both before and after he was licensed as aforesaid, solemnize certain marriages and grant certain certificates of marriage between Native Christians in the said Native State of Pudukkottai;

And

144 *Validation of Marriages (Pudukkottai [ACT XV  
and Travancore).*

And whereas Catechist Visuvasam Solomon, of the London Missionary Society, Nagercoil, Travancore, was in the month of June, 1877, licensed by the said Governor in Council, under the provisions of section 9 of the Indian Christian Marriage Act, 1872, to grant certificates of marriage between Native Christians "within the territories subject to the Government of Madras", and the said Visuvasam Solomon did, in the years 1877 to 1894, grant certain certificates in respect of marriages between Native Christians in Travancore, which is a Native State beyond the said territories; XV of 1877

And whereas the Reverend Friedrich Karl Alwin Gehring, of the Leipzig Evangelical Lutheran Mission, Kambakonam, Tanjore District, was, in the month of May, 1879, licensed by the said Governor in Council, under the provisions of section 9 of the Indian Christian Marriage Act, 1872, to grant certificates of marriage between Native Christians, and the said Friedrich Karl Alwin Gehring did, in the years 1884 and 1885, grant certain certificates in respect of marriages between Native Christians in the said Native State of Pudukkottai; XV of 1879

And whereas the Reverend Ernst Leberecht Dachselt was, in the month of November, 1886, licensed by the said Governor in Council, under the provisions of section 9 of the Indian Christian Marriage Act, 1872, to grant certificates of marriage between Native Christians, and the said Ernst Leberecht Dachselt did, both before and after he was licensed as aforesaid, grant certain certificates of marriage between Native Christians in the said Native State of Pudukkottai; XV of 1886

And whereas the Reverend Karl Traugott Rueger, a Missionary of the Leipzig Evangelical Lutheran Mission, Madras, was, in the month of March, 1888, licensed by the said Governor in Council, under the provisions of section 9 of the Indian Christian Marriage Act, 1872, to grant certificates of marriage between Native Christians, and the said Karl Traugott Rueger XV of 1888

Rueger did, in the year 1895, grant a certificate in respect of a marriage between Native Christians in the said Native State of Pudukkottai ;

And whereas the Reverend Theodor Meyner, a Missionary of the Leipzig Evangelical Lutheran Mission, Trichinopoly, was, in the month of March, 1888, licensed by the said Governor in Council, under the provisions of section 9 of the Indian Christian Marriage Act, 1872, to grant certificates of marriage between Native Christians, and the said Theodor Meyner did, in the years 1889 to 1891, grant certain certificates in respect of marriages between Native Christians in the said Native State of Pudukkottai ;

And whereas there is no reason to doubt that the said Carl Manthey-Zorn, Ludvig Traugott Paesler, Visuvasam Solomon, Friedrich Karl Alwin Gehring, Ernst Leberecht Dachselt, Karl Traugott Rueger and Theodor Meyner acted as aforesaid in good faith in the belief that they were authorized to solemnize marriages or to grant certificates of marriage between Native Christians, as the case may be, in the Native State of Pudukkottai or Travancore, as the case may be ;

And whereas there is no reason to doubt that the parties to the said marriages all in good faith believed that their marriages were being duly solemnized or certified, as the case may be, and that their marriages were valid in law ;

And whereas it is doubtful whether the said marriages, or any of them, were duly solemnized or certified, as the case may be, so as to be valid in law, and it is expedient that they should be validated ;

It is hereby enacted as follows :—

1. (1) This Act may be called the Marriages Validation (Pudukkottai and Travancore) Act, 1899 ; and

(2) It shall come into force at once.

(3) It extends to all persons and places for whom and

L

Short title,  
commence-  
ment and  
extent.

and for which the Governor General in Council has power to make laws.

2. In this Act all expressions used shall have the same meaning as in the Indian Christian Marriage Act, 1872.

Construction.

3. All marriages which have been solemnized, or in respect of which certificates have been granted, in the Native State of Pudukkottai or Travancore, as the case may be, by the said Carl Manthey-Zorn, or the said Ludvig Traugott Paesler, or the said Visuvasam Solomon, or the said Friedrich Karl Alwin Gehring, or the said Ernst Leberecht Dachselt, or the said Karl Traugott Rueger, or the said Theodor Meyner, shall be, and shall be deemed to have been on and with effect from the date of the solemnization of each respectively, or the date of the certificate granted in respect of each respectively, as good and valid in law as if they had been solemnized, or the certificates in respect of them had been granted, by persons duly authorized under section 8 or section 9, as the case may be, of the Indian Christian Marriage Act, 1872, to solemnize marriage or grant certificates of marriage between Native Christians in the Native State of Pudukkottai or Travancore, as the case may be.

Validation of certain irregular marriages.

4. Certificates of marriages which are declared by section 3 to be good and valid in law, and register-books and certified copies of true and duly authenticated extracts therefrom deposited in compliance with the provisions of the Indian Christian Marriage Act, 1872, in so far as the register-books and extracts relate to such marriages as aforesaid, shall be received as evidence of such marriages as if such marriages had been duly solemnized under Part I or Part VI, as the case may be, of the said Act.

Validation records of the said irregular marriages.

5. Act XVII of 1895 (*an Act to validate certain marriages solemnized in the Civil and Military Station of Bangalore*) may, without prejudice to any other mode of citation, be cited for all purposes as the Marriages' Validation (Bangalore) Act, 1895.

Short title conferred Act XVII 1895.

ACT NO. XVI OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 14th July, 1899.)

An Act further to amend the Northern India Canal and Drainage Act, 1873.

VIII of 1873. WHEREAS it is expedient further to amend the Northern India Canal and Drainage Act, 1873; It is hereby enacted as follows:—

1. (1) This Act may be called the Northern India Canal and Drainage (Amendment) Act, 1899; and (2) It shall come into force at once.

Short title and commencement.

VIII of 1873. 2. To section 36 of the Northern India Canal and Drainage Act, 1873, the following paragraph shall be added, namely:—

Addition to section 36, Act VIII, 1873.

“The rules hereinbefore referred to may prescribe and determine what persons or classes of persons are to be deemed to be occupiers for the purposes of this section, and may also determine the several liabilities, in respect of the payment of the occupier’s rate, of tenants and of persons to whom tenants may have sublet their lands, or of proprietors and of persons to whom proprietors may have let the lands held by them in cultivating occupancy.”

VIII of 1873. 3. In section 47 of the said Northern India Canal and Drainage Act, 1873, for the words “or tenants” the words “tenants or sub-tenants” shall be substituted.

Amendment of section 47, Act VIII, 1873.

## ACT NO. XVII OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 14th July, 1899.)

### An Act further to amend the Indian Registration Act, 1877.

WHEREAS it is expedient further to amend the Indian Registration Act, 1877; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Registration (Amendment) Act, 1899; and

(2) It shall come into force at once.

Repeal of section 22, Act III, 1877, and substitution of new section.

2. Section 22 of the Indian Registration Act, 1877, is hereby repealed, and the following section is substituted therefor, namely:—

Description of houses and land by reference to Government maps or surveys.

“ 22. (1) Where it is, in the opinion of the Local Government, practicable to describe houses, not being houses in towns, and lands by reference to a Government map or survey, the Local Government may, by rule, require that such houses and lands as aforesaid shall, for the purposes of section 21, be so described.

“(2) Save as otherwise provided by any rule made under sub-section (1), failure to comply with the provisions of section 21, clause (b), shall not disentitle a document to be registered if the description of the property, to which it relates, is sufficient to identify that property.”



## ACT NO. XVIII OF 1899.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 14th July, 1899.)*

An Act to amend the Land Improvement Loans Act, 1883.

XIX of 1883. **WHEREAS** it is expedient to amend the Land Improvement Loans Act, 1883; It is hereby enacted as follows:—

1. (1) This Act may be called the Land Improvement Loans (Amendment) Act, 1899; and

Short title and commencement.

(2) It shall come into force at once.

XIX of 1883. 2. In section 6, sub-section (1), of the Land Improvement Loans Act, 1883, for the words "from the date of the actual advance of the last instalment", the words "from the date of the advance of the last instalment actually paid" shall be substituted and shall be deemed to have been substituted with effect from the commencement of the said Act.

Amendment, with retrospective effect, of section 6, Act XIX, 1883.

ACT No. XIX OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 28th July, 1899.)

An Act to provide for the conversion into British Indian currency of sums expressed in British currency in the Army Act.

WHEREAS it is provided by section 169 of the Army Act that the Governor General in Council may declare the amount of the local currency which is to be deemed, for the purposes of the said Act, to be equivalent to any sum of British currency mentioned therein; 44 & 45  
o. 6

And whereas it is expedient, in exercise of the power so conferred, to provide for the conversion into British Indian currency of sums expressed in British currency in the said Act;

It is hereby enacted as follows:—

1. (1) This Act may be called the Currency Conversion (*Army Annual*) Act, 1899;

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

(3) It shall come into force at once.

2. For the purposes of the Army Act, fifteen rupees of British Indian currency shall be deemed to be the equivalent of one pound of British currency and any sum of British currency mentioned in the said Act shall be deemed to be the equivalent of a sum of British Indian currency calculated at that rate of exchange. 44 & 45  
o. 5f

3. This Act shall continue in force until the thirty-first day of March, 1900.

Short title,  
extent and  
commence-  
ment.

Rate of ex-  
change fixed  
for calcu-  
lating the  
equivalent  
in British  
Indian cur-  
rency of  
sums of Brit-  
ish currency  
mentioned in  
the Army  
Act.  
Duration of  
Act.

## ACT No. XX OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 1st  
September, 1899.)

### An Act further to amend the Presidency Banks Act, 1876.

WHEREAS it is expedient further to amend the Presidency Banks Act, 1876; It is hereby enacted as follows:—

1. (1) This Act may be called the Presidency Banks Act, 1899; and

Short title  
and com-  
mencement.

(2) It shall come into force at once.

2. To section 36, clause (a), sub-clause (4), of the Presidency Banks Act, 1876, as amended by section 4 of the Presidency Banks Act, 1879, the following shall be added, namely:—

Further  
amendment  
of section 36,  
Act XI, 1876.

“ or the Trustees for the Improvement of the City of Bombay under the authority of the City of Bombay Improvement Act, 1898.”

XI of 1876.

XI of 1876.  
4 of 1879.

Act IV  
of 1898.

## ACT NO. XXI OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 8th September, 1899.)

An Act to amend the Central Provinces Tenancy Act, 1898.

WHEREAS it is expedient to amend the Central Provinces Tenancy Act, 1898; It is hereby enacted as follows:—

1. (1) This Act may be called the Central Provinces Tenancy (Amendment) Act, 1899; and
- (2) It shall come into force at once.

Short title and commencement.

Substitution of new sub-section for sub-section (6), section 45, Act XI, 1898.

2. In section 45 of the Central Provinces Tenancy Act, 1898, for sub-section (6) the following sub-section shall be substituted and shall be deemed to have been substituted on and with effect from the commencement of the said Act, namely:—

“(6) Nothing in this section shall affect a document duly registered before the commencement of this Act; and, on any surrender or transfer such as is described in sub-section (1) being made, decreed or ordered in pursuance of such a document, the rights of the parties to occupy the sir-land shall accrue as if this Act had not been passed.”

**ACT No. XXII OF 1899.**

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 15th September, 1899.)*

An Act further to amend the Indian Coinage Act, 1870, and the Indian Paper Currency Act, 1882.

XXIII of 1870.  
XX of 1882.

WHEREAS it is expedient further to amend the Indian Coinage Act, 1870, and the Indian Paper Currency Act, 1882; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Coinage and Paper Currency Act, 1899; and

Short title and commencement.

(2) It shall come into force at once.

XXIII of 1870.

2. For section 12 of the Indian Coinage Act, 1870, the following section shall be substituted, namely:—

Substitution of new section for section 12, Act XXIII, 1870.  
Gold coins a legal tender.

“12. Gold coins, whether coined at Her Majesty’s Royal Mint in England, or at any Mint established in pursuance of a Proclamation of Her Majesty as a branch of Her Majesty’s Royal Mint, shall be a legal tender in payment or on account at the rate of fifteen rupees for one sovereign:—

§§ & 34  
Viot., c. 10.

“Provided that such coins have not been called in by any Proclamation made in pursuance of the Coinage Act, 1870, or have not lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the said Statute as the least current weight.”

XX of 1882.

3. To section 11, clause (a), of the Indian Paper Currency Act, 1882, the following words and figures shall be added, namely:—

Addition to section 11, clause (a), Act XX, 1882.

XXIII of 1870.

“or in gold coin which is legal tender under the Indian Coinage Act, 1870.”

ACT NO. XXIII OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th  
September, 1899.)

An Act to provide for the Incorporation of  
Kirk Sessions of the Church of Scotland  
in British India.

WHEREAS there are in British India Kirk Ses-  
sions of the Church of Scotland which have been  
duly constituted to be Church Courts for ecclesias-  
tical purposes in pursuance of Acts of the General  
Assembly of the Church of Scotland;

And whereas it is expedient that such Kirk Ses-  
sions and any others which may hereafter be so con-  
stituted, should be incorporated with the powers  
hereinafter provided;

It is hereby enacted as follows:--

Short title,  
extent and  
commence-  
ment.

1. (1) This Act may be called the Church of  
Scotland Kirk Sessions Act, 1899;

(2) It extends to the whole of British India; and  
(3) It shall come into force at once.

Scotch Kirk  
Sessions to  
be bodies  
corporate.

2. (1) Every Kirk Session which has been, or  
may hereafter be, duly constituted to be a Church  
Court for ecclesiastical purposes in pursuance of an  
Act of the General Assembly of the Church of Scot-  
land, is hereby declared to be, and the same shall be,  
a body corporate having perpetual succession and a  
common seal.

(2) A notification by the Governor General in  
Council in the Gazette of India that a Kirk Session  
has been duly constituted in pursuance of an Act of  
the General Assembly of the Church of Scotland  
shall be conclusive proof that it has been so consti-  
tuted.

3. (1) Every

3. (1) Every Kirk Session constituted as aforesaid shall, as a body corporate, have power to acquire and hold any property which has been, or may hereafter be, vested in it for the purposes of the Congregation for which it has been, or may hereafter be, constituted, or of any trust which may have been, or may hereafter be, accepted by it, to transfer the same, to contract and to do all other things necessary for, or incidental to, the purposes of its constitution or of any such trust as aforesaid.

Power to hold and dispose of property.

(2) The signature of the Moderator and Treasurer or Session-clerk for the time being of a Kirk Session constituted as aforesaid shall, if affixed on behalf and by order of the Kirk Session, be sufficient for all purposes for which the signature of the Kirk Session is required.

ACT No. XXIV OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 13th  
October, 1899.)

An Act to consolidate and amend the law relating to the Court of Wards in the Central Provinces.

WHEREAS it is expedient to consolidate and amend the law relating to the Court of Wards in the Central Provinces; It is hereby enacted as follows:—

*Preliminary.*

1. (1) This Act may be called the Central Provinces Court of Wards Act, 1899.

(2) It extends to the territories for the time being administered by the Local Government of the Central Provinces; and

(3) It shall come into force at once.

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

(a) the expression "Government ward" means any person of whose property, or of whose person and property, the Court of Wards may, for the time being, have the superintendence under this Act:

(b) "land" includes the rights of a land-holder in respect of the land of which he is the málguzáár or zamíndár or the muáfídár, jagírdár, ubáridár or other assignee of land-revenue, or in which he is interested: and

(c) "land-

Short title,  
extent and  
commence-  
ment.

Definitions.



XVIII of  
1881.

(c) "land-holder" means a málguzár as defined in the Central Provinces Land-revenue Act, 1881, and the zamíndár of any zamíndári in a Scheduled District, and includes a muáfidár, jagírdár, ubáridár or other assignee of land-revenue, and any person not hereinbefore specified who is interested in land and belongs to a class of which the Local Government, with the previous sanction of the Governor General in Council, has declared the members to be land-holders for the purposes of this Act.

3. Subject to the provisions of section 9, the Commissioner shall be the Court of Wards for the limits of his division.

Commissioner to be Court of Wards.

4. The Court of Wards may, with the previous sanction of the Local Government, assume the superintendence of the property of any land-holder owning land within the local limits of its jurisdiction who is disqualified to manage his property.

Superintendence by Court of Wards of property of disqualified land-holder.

5. (1) The following persons shall, for the purposes of section 4, be deemed to be disqualified to manage their own property, namely:—

Land-holders to be deemed disqualified in certain cases.

- (a) minors ;
- (b) persons adjudged by a competent Civil Court to be of unsound mind and incapable of managing their affairs ; and
- (c) persons declared by the Local Government to be incapable of managing their property owing to—
  - (i) any physical or mental defect or infirmity ;
  - (ii) their having been convicted of a non-bailable offence and being unfitted by vice or bad character ; or
  - (iii) their being females.

(2) No

(2) No suit shall be brought in any Civil Court in respect of any declaration made by the Local Government under sub-section (1), clause (c).

Superintendence by Court of Wards on application of proprietor.

6. (1) Any land-holder may apply to the Local Government to have his property placed under the superintendence of the Court of Wards, and the Local Government may on such application, if it thinks it expedient in the public interests, order the Court of Wards to assume the superintendence of the property.

(2) An order made by the Local Government under sub-section (1) shall be sufficient to authorize the Court of Wards to assume the superintendence of the property referred to therein, and no suit shall be brought in any Civil Court in respect of any such order.

Temporary provisions for custody of heirs and protection of property in certain cases.

7. (1) Whenever the Court of Wards receives information that any land-holder has died and has reason to believe that the heir of the land-holder is a person who is, or should be adjudged or declared to be, disqualified under section 5, the Court may—

(a) take such steps and make such order for the temporary custody and protection of the property inherited as it thinks fit; and,

(b) if the heir is a minor, direct that the person (if any) having the custody of the minor, shall produce him or cause him to be produced at such place and time and before such person as the Court may appoint, and make such order for the temporary custody and protection of the minor as it thinks fit:

Provided that, where the minor is a female and belongs to a class the females of which do not usually appear in public, her production shall be required only in accordance with the manners and customs of the country.

(2) Whenever

(Sections 8-10.)

(2) Whenever the Court of Wards proceeds under this section, it shall forthwith report its action for the information of the Local Government.

8. Where the Court of Wards assumes the superintendence of the property of a minor or of a person who has been adjudged by a competent Civil Court to be of unsound mind and incapable of managing his affairs, it may, with the previous sanction of the Local Government, assume the superintendence of his person also :

Superintendence by Court of Wards of person of disqualified land-holder.

Provided that nothing in this section shall authorize the Court of Wards to assume the superintendence of the person of a female who is married to a man of full age and is in his custody.

9. Where a land-holder owns land within two or more divisions, such one only of the Courts of Wards as the Local Government may determine in this behalf shall assume the superintendence of the property, or of the person and property, of the land-holder.

Superintendence by Court of Wards where disqualified land-holder owns land in more than one division. Assumption of superintendence to be notified and to extend to whole of Government ward's property.

10. (1) Whenever the Court of Wards assumes the superintendence of the property of any person under this Act, the fact of such assumption, and the date on which it was sanctioned by the Local Government, shall be notified in the local official Gazette.

(2) On and with effect from the date of such sanction, the whole of the property, moveable and immoveable, of such person, whether the existence of any such property may be known to the said Court or not, shall be deemed to be under the superintendence of the Court of Wards.

(3) Any property which the Government ward may inherit subsequently to the date of such sanction, shall also be deemed to be under the superintendence of the Court of Wards.

(4) The Court of Wards may, in its discretion, assume, or refrain from assuming, the superintendence

of

of any property which the ward may acquire, otherwise than by inheritance, subsequently to the date of such notification.

Barring of suits to contest authority to assume superintendence.

11. No suit shall be brought in any Civil Court to contest the authority of the Court of Wards in respect of the property, or of the person and property, of any person under this Act on the ground that such person was not, or is not, a land-holder or a minor.

Notices to claimants against Government ward.

12. (1) On the issue of a notification under section 10, the Court of Wards shall publish in the local official Gazette and in such other manner as the Local Government may, by general or special order, direct, a notice, in English and also in the vernacular, calling upon all persons having claims against the Government ward or his immoveable property to submit the same in writing to it within six months from the date of the publication of the notice aforesaid.

(2) Every such claim (other than a claim on the part of the Government) not submitted to the Court of Wards in compliance with the provisions of sub-section (1), shall, save in the case provided for by section 16, sub-section (2), clause (c), be deemed for all purposes and on all occasions, whether during the continuance of the management or afterwards, to have been duly discharged:

Provided that, if the Court of Wards is satisfied that the claimant was unable to comply with the provisions of sub-section (1), it may receive his claim at any time after the date of the expiry of the period aforesaid, but any claim so received shall, notwithstanding any law, contract, decree or award to the contrary, cease to carry interest from the date of the expiry of the period aforesaid.

Claimants to furnish full particulars and documents.

13. (1) Every claimant submitting his claim in compliance with the provisions of section 12, sub-section (1), shall furnish, along with his written statement of claim, full particulars thereof, and shall,

at

*(Sections 14-15.)*

at the same time, produce all documents (including entries in books of account) on which he relies to support his claim, together with a true copy of every such document.

(2) The Court of Wards shall, after marking, for the purpose of identification, every original document so produced and verifying the correctness of the copy, retain the copy and return the original to the claimant.

(3) If any document, which is in the possession or under the control of the claimant, is not produced by him as required by sub-section (1), the document shall not be admissible in evidence against the Government ward, whether during the continuance of the management or afterwards, in any suit brought by the claimant or by any person claiming under him.

14. If a Civil Court has directed any process of execution to issue against any immoveable property of a Government ward or the rents thereof or any crops standing thereon, the Court of Wards may, at any time within one year after the issue of a notification under section 10, apply to the Civil Court to stay proceedings in the matter of such process, and the Civil Court may, on such terms regarding interest or compensation for delay as may appear to it to be just and reasonable, stay such proceedings accordingly.

Stay of proceedings of Civil Courts.

15. (1) On receipt of all claims submitted in compliance with the provisions of sections 12 and 13, the Court of Wards shall proceed to investigate such claims and shall decide which of them are to be wholly or partly admitted or wholly or partly rejected, as the case may be, and shall communicate its decision in writing to each claimant concerned.

Adjudication of claims.

(2) When the Court of Wards has admitted any claim under sub-section (1), it may make to the claimant a proposal in writing for the reduction of the claim, or of the rate of interest to be paid in future,

or

or of both ; and, if such proposal, or any modification of it, is accepted by the claimant and his acceptance is finally recorded and attested by the Court of Wards or by any Revenue-officer not being below the rank of an Assistant Commissioner whom the Local Government may, by general or special order, appoint in this behalf, it shall be conclusively binding upon the claimant :

Provided that, if when the superintendence of the property by the Court of Wards is relinquished or otherwise terminates, any portion of the claim reduced as aforesaid is still unsatisfied, the claimant shall be entitled to recover a sum bearing the same proportion to the original claim admitted under sub-section (1) as the unsatisfied portion bears to the reduced claim.

(3) Subject to the provisions of sub-section (2), nothing in this section shall be construed to bar the institution of a suit in a Civil Court for the recovery of a claim against a Government ward or his property which has been submitted to and received by the Court of Wards :

Provided that no decision of the Court of Wards under this section shall be proved in any such suit as against the defendant.

*Report to  
Chief Com-  
missioner.*

16. (1) When all claims have been investigated under section 15, the Court of Wards shall submit to the Local Government a schedule of the debts and liabilities of the Government ward, and the Local Government may, when the estate appears to be involved beyond all hope of extrication or for any other sufficient reason, by an order published in the local official Gazette, direct that, on a date to be fixed by the order, the superintendence of the property and person of the ward shall be relinquished by the Court of Wards.

(2) On the date so fixed—

(a) the superintendence shall terminate ;

(b) the

(Sections 17-19.)

(b) the owner of the property under superintendence shall be restored to the possession thereof, subject to any contracts entered into by the Court of Wards for the preservation or benefit of such property ;

(c) the claims referred to in section 12, subsection (2), shall revive.

(3) In calculating the periods of limitation applicable to suits to recover and enforce debts and liabilities revived under this section, the time during which such superintendence has continued shall be excluded.

17. The Court of Wards may appoint a manager of the property of any Government ward under its superintendence.

Appoint-  
ment, etc.,  
of managers  
by Court of  
Wards.

18. (1) With the general or special sanction of the Local Government, the Court of Wards may, from time to time, delegate all or any of its powers to the Deputy Commissioner of any district in which any part of the property of a Government ward is situated, or to any other person whom it may appoint in this behalf, and may, at any time, with the like sanction, revoke such delegation.

Delegation  
of powers  
by Court of  
Wards.

(2) Subject to any general or special orders of the Local Government, the Court of Wards may exercise all or any powers conferred on it by this Act through the Deputy Commissioner of any district in which any part of the property of a Government ward is situated, or through any other person whom it may appoint in this behalf, and, subject to the like orders, any such Deputy Commissioner may exercise all or any powers delegated to him under this Act through any Revenue-officer subordinate to him.

19. (1) Every manager appointed by the Court of Wards shall—

Liabilities,  
etc., of  
managers  
and other  
servants of  
Court of  
Wards.

(a) give such security as the Court thinks fit duly to account for what he receives in respect

respect of the rents and profits of the property under his management ;

- (b) be entitled to such allowance as the Court thinks fit for his care and pains in the execution of his duties ; and
- (c) be responsible for any loss occasioned to the property under his management by his wilful default or gross negligence.

(2) Every manager or other servant of the Court of Wards shall be deemed a "public servant" within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code ; and in the definition of "legal remuneration" contained in the said section 161, the word "Government" shall, for the purposes of this sub-section, be deemed to include the Court of Wards. XLV.

Power for Court of Wards to appoint guardians of certain Government wards.

20. The Court of Wards may appoint guardians for the care of the persons of Government wards whose persons are, for the time being, under its superintendence.

General powers of Court of Wards.

21. Subject to the provisions of this Act and of any rules thereunder, the Court of Wards—

- (a) may, of itself or through the manager (if any) appointed by it under this Act, do all such things requisite for the proper care and management of any property, of which it assumes the superintendence under this Act, as the owner of the property, if it were not under the superintendence of the Court of Wards, might do for its care and management ; and
- (b) may, of itself or through the guardian (if any) appointed by it under this Act, do, in respect of the person of any Government ward whose person is, for the time being, under its superintendence, all such things



things as may lawfully be done by a guardian.

22. The Court of Wards may pass such orders as it thinks fit in respect of the custody and residence of any Government ward whose person is, for the time being, under its superintendence, and, when he is a minor, in respect of his education.

Custody, education and residence of certain Government wards.

23. The Court of Wards may, from time to time, determine what sums shall be allowed in respect of the expenses of any Government ward and of his family and dependants.

Allowance for Government ward and his family.

24. The Court of Wards, or the manager (if any) appointed by it under this Act, shall manage the property of every Government ward under its superintendence or under his management diligently and faithfully for the benefit of the Government ward, and shall in every respect act to the best of its or his judgment for the Government ward's interest as if the property were its or his own.

Duties of Court of Wards or manager.

25. The Court of Wards may let the whole or any part of the property of any Government ward under its superintendence, and may, with the previous sanction of the Local Government, mortgage, sell or exchange the whole or any part of such property, and may do all such other acts as it may judge to be best for the benefit of the property and the advantage of the Government ward.

Powers of Court of Wards as to property of Government wards.

26. No suit relating to the person or property of any Government ward shall be brought in any Civil Court until the expiration of two months after notice in writing, stating the name and place of abode of the intending plaintiff, the cause of action and the relief claimed, has been delivered to, or left at the office of, the Court of Wards; and the plaint shall contain a statement that such notice has been so delivered or left:

Notice of suit.

Provided that notice under this section shall not be required in the case of any suit the period of

of

of limitation for which will expire within three months from the date of a notification issued under section 10, sub-section (1).

Manager or  
Court of  
Wards to be  
next friend or  
guardian in  
suit by or  
against  
Government  
wards.  
Payment  
of costs.

27. In every suit brought by or against a Government ward, the manager of the ward's property or, if there is no manager, the Court of Wards having the superintendence of the ward's property shall be named as the next friend or guardian for the suit, as the case may be.

28. If, in any suit brought by or against a Government ward, any Civil Court decrees any costs against the Government ward's next friend or guardian for the suit, the Court of Wards shall cause the costs to be paid out of any property of the Government ward which may, for the time being, be in its hands.

Processes  
against  
Government  
ward to be  
served on  
next friend  
or guard-  
ian.

29. Every process which may be issued out of any Civil or Revenue Court against any Government ward shall be served on the Government ward's next friend or guardian for the suit.

Authority of  
Court of  
Wards  
required in  
case of suits  
brought on  
behalf of  
Government  
wards.

30. No suit shall be brought, and no appeal in any suit shall be preferred, on behalf of any Government ward unless it is authorized by an order in writing of the Court of Wards:

Provided as follows:—

- (1) a manager may authorize a plaint to be filed in order to prevent a suit from being barred by the law of limitation, but the suit shall not afterwards be proceeded with except under the sanction of the Court of Wards;
- (2) a suit for arrears of rent may be brought on behalf of a Government ward, if authorized by an order of the manager of the property on which the rent is due.

31. (1) A

(Sections 31-33.)

31. (1) A Government ward shall be incompetent to transfer or create any charge on, or interest in, his property or any part thereof (except such interest as may be created by a will made in accordance with section 32), or to enter into any contract which may involve him in pecuniary liability; and no suit shall be brought in any Civil Court whereby to charge any person upon any promise made after he has ceased to be a Government ward to pay any debt contracted during the period when he was a Government ward, or upon any ratification made after he has ceased to be a Government ward of any promise or contract made during the period aforesaid, whether there is or is not any new consideration for such promise or ratification.

Disabilities  
of a Gov-  
ernment  
ward.

(2) Nothing in this section shall be deemed to affect the capacity of a Government ward to enter into a contract of marriage :

Provided that a Government ward shall not incur, in connection with such a contract, any pecuniary liability, except such as, having regard to the personal law to which he is subject and to his rank and circumstances, the Court of Wards may, in writing, declare to be reasonable.

32. No adoption by a Government ward, and no written or verbal permission to adopt given by a Government ward, or will made by a Government ward, shall be valid without the consent of the Local Government obtained, either previously or subsequently to the adoption or to the giving of the permission, or the making of the will, on application made to it through the Court of Wards.

Consent of  
Local Gov-  
ernment  
necessary to  
adoptions or  
wills  
made by  
Government  
wards.

33. Whenever, on the death of any Government ward, the succession to his property or any part thereof is disputed, the Court of Wards may, with the previous sanction of the Local Government, either direct that the property or the part thereof be made over to any person claiming the property, or retain the superintendence of the property until one of the claimants

Procedure  
when succes-  
sion to Gov-  
ernment  
ward's prop-  
erty is  
disputed.

has

has established his claim to the same in a competent Civil Court, or institute a suit of interpleader against all the claimants.

Withdrawal  
of superin-  
tendence of  
Court of  
Wards.

34. (1) The Court of Wards may, with the sanction of the Local Government, at any time withdraw its superintendence from the person or property, or both, of a Government ward, and shall withdraw its superintendence as soon as,—

(a) in the case of a person disqualified under clause (a) of section 5, sub-section (1), he attains his majority ;

(b) in the case of a person disqualified under clause (b) of the same, he ceases to be of unsound mind and incapable of managing his affairs ;

(c) in the case of a person disqualified under sub-clause (i) of clause (c) of the same, his physical or mental defect or infirmity is removed or ceases :

Provided as follows:—

- (i) whenever a Government ward dies or ceases to be disqualified and his property is still encumbered with debts and liabilities, the Court of Wards may, with the previous sanction of the Local Government, either release such property or retain it under its superintendence until such debts and liabilities have been discharged ; and,
- (ii) if one or more of the proprietors of a property remain disqualified, although another or others may have ceased to be disqualified, the Court of Wards may, with the previous sanction of the Local Government, retain the whole of the property under its superintendence, paying any proprietor who has ceased to be disqualified, the surplus income accruing from his share of the estate.

(2) Where

(2) Where any question arises as to whether the superintendence of the Court of Wards should be withdrawn from any person or property, or both, under clause (a), or from any property under clause (c), of sub-section (1), the decision of the Local Government thereon shall be final, and no suit shall be brought in any Civil Court in respect of such decision.

35. (1) Where, in exercise of the power conferred by section 34, the Court of Wards decides to withdraw its superintendence from the person and property of any minor, it shall, before such withdrawal, by an order in writing, appoint some person to be guardian of the person or property, or both, of the minor, and such appointment shall take effect from the date of such release.

Appointment of guardian in certain cases.

III of 1890. (2) In appointing a guardian under this section, the Court of Wards shall be guided by the provisions of the Guardians and Wards Act, 1890; and every guardian so appointed shall have, and be subject to, the same rights, duties and liabilities as if he had been appointed under that Act.

36. Where the Court of Wards withdraws its superintendence from any person or property under this Act, the fact of such withdrawal shall be notified in the local official Gazette.

Withdrawal to be notified in Gazette.

37. An appeal shall lie from every order passed under this Act, whether original or on appeal,—

Appeals.

(a) if the order is that of a Commissioner, to the Local Government;

(b) if the order is that of a Deputy Commissioner, to the Commissioner;

(c) in all other cases, to the Deputy Commissioner:

Provided that in no case shall a third appeal lie.

38. All orders or proceedings under this Act shall be subject to the supervision and control of the Local Government;

Control of Local Government.

(Sections 39-40.)

Government; and the Local Government may, if it thinks fit, revise, modify or reverse any such order or proceeding, whether an appeal is presented against any such order or proceeding or not.

Exercise of discretion not to be questioned in Civil Court. Power for Local Government to make rules.

39. No suit shall be brought in any Civil Court in respect of the exercise of any discretion conferred by this Act.

40. (1) The Local Government may make rules to carry out the purposes and objects of this Act.

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

- (a) prescribe the matters to which regard should be had in appointing or removing guardians and managers, and in fixing their remuneration;
- (b) regulate the amount of security to be given by managers;
- (c) prescribe the cases in which proposals or arrangements connected with the administration of the properties of Government wards shall be reported for the sanction of the Local Government;
- (d) prescribe the accounts and other returns which, and the periods and form at and in which, they shall be rendered to the Court of Wards and by the Court of Wards to the Local Government;
- (e) regulate the custody of securities and title-deeds belonging to the estate or property of a Government ward;
- (f) regulate the procedure in inquiries by, and in appeals from orders of, the Court of Wards under this Act, and fix the periods of limitation which shall apply to such appeals;
- (g) confer upon the Court of Wards for the purposes of this Act any of the powers exercised

*(Section 41. The Schedule.)*

exercised by a Civil Court in the trial of suits;

- (h) prescribe the mode in which powers delegated to managers are to be notified for the information of persons concerned; and
- (i) generally prescribe the manner in which the powers and duties of the Court of Wards under this Act shall be exercised and performed.

(3) All rules made under this section shall be published in the local official Gazette, and shall on such publication have effect as if enacted by this Act.

41. The enactments mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

repeal.

## THE SCHEDULE.

Year.	No.	Short title.	Extent of repeal.
1	2	3	4
1885	XVII	The Central Provinces Government Wards Act, 1885.	The whole.
1890	VIII	The Guardians and Wards Act, 1890.	So much of section 2 and the schedule as relates to Act XVII of 1885.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to Act XVII of 1885.

## ACT No. XXV OF 1899.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 13th October, 1899.)

An Act further to amend the Punjab Courts Act, 1884.

WHEREAS it is expedient further to amend the Punjab Courts Act, 1884; It is hereby enacted XVIII 1884.

as follows:—

1. (1) This Act may be called the Punjab Courts Act, 1899; and

(2) It shall come into force at once.

2. To section 39 of the Punjab Courts Act, 1884, XVIII o 1884. XIII of 1888, the following proviso shall be added, namely:—

“Provided that the Chief Court may, with the previous sanction of the Local Government, by notification in the local official Gazette, direct that appeals lying to the Divisional Court under clause (c) from all or any of the decrees passed in an original suit by any Munsif or Subordinate Judge shall be preferred to such District Judge as may be mentioned in the notification, and the appeals shall thereupon be preferred accordingly, and the Court of such District Judge shall be deemed to be a Divisional Court for the purposes of all appeals so preferred.”

3. For

Short title and commencement.

Addition to section 39, Act XVIII, 1884.



VIII of  
1884.  
III of  
1888.

3. For sections 40 and 41 of the Punjab Courts Act, 1884, as amended by the Punjab Courts Act, 1888, the following sections shall be substituted, namely:—

Substitution of new sections for sections 40 and 41, Act XVIII, 1884.

“40. (1) A further appeal shall lie to the Chief Court in any of the following cases from an appellate decree of a Divisional Court on any ground which would be a good ground of appeal if the decree had been passed in an original suit, namely:—

Appeals from appellate decrees of Divisional Courts.

(a) in a small cause or unclassed suit,—

- (i) if the value of the suit is one-thousand rupees or upwards, or the decree involves directly some claim to, or question respecting, property of like value, and the decree of the Divisional Court varies or reverses otherwise than as to costs the decree of the Court below; or
- (ii) if the value of the suit is two-thousand-five-hundred rupees or upwards or the decree involves directly some claim to, or question respecting, property of like value:

(b) in a land suit,—

- (i) if the value of the suit is two-hundred-and-fifty rupees or upwards or the decree involves directly some claim to, or question respecting, property of like value and the decree of the Divisional Court varies or reverses otherwise than as to costs the decree of the Court below; or
- (ii) if the value of the suit is one-thousand rupees or upwards or the decree involves directly some claim to, or question respecting, property of like value.

XIV of 1882. “(2) The provisions contained in Chapter XLI of the Code of Civil Procedure as amended by this Act shall apply, as far as may be, to further appeals under this section and to the execution of decrees passed on such appeals.

“41. Subject

Appellate  
decrees of  
District  
Judge or  
Divisional  
Court other-  
wise final.  
Partial re-  
peal of sec-  
tion 43, Act  
VIII,  
1884.

“41. Subject to the provisions of sections 40 and 70 of this Act and to those of section 595 of the Code of Civil Procedure, an appellate decree of a District Judge or Divisional Court shall be final.” XIV.

Addition of  
new section  
after section  
67, Act  
XVIII,  
1884.

4. In section 43 of the Punjab Courts Act, 1884, the proviso to sub-section (2) is hereby repealed. XVIII 1884.

Modification  
of section  
568, Act  
XIV, 1882.

5. After section 67 of the Punjab Courts Act, 1884, the following section shall be inserted, namely :— XVIII 1884.

“68. Section 568 of the Code of Civil Procedure, in its application to the territories to which this Act extends, shall be read subject to the following additions, namely :— XIV of

(1) at the end of clause (b) the words and letter ‘or (c) the Appellate Court considers further inquiry necessary on any issue or question of fact’, and

(2) after the words ‘or witness to be examined’ the words ‘or such inquiry to be made’.”

Substitution  
of new sec-  
tions for sec-  
tions 70 and  
71, Act  
XVIII,  
1884.

6. For sections 70 and 71 of the Punjab Courts Act, 1884, the following sections shall be substituted, namely :— XVIII 1884.

Power for  
Chief Court  
to call for  
record of  
cases not ap-  
pealable to  
it.

“70. (1) The Chief Court may call for the record of any case in which no appeal lies to it, and may pass such order in the case as it thinks fit,—

(a) if the Court, by which the case was decided, appears to have exercised a jurisdiction not vested in it by law, or to have failed to exercise a jurisdiction so vested, or to have acted in the exercise of its jurisdiction with material irregularity ;  
or

(b) if,

(b) if, on application made to it, the Chief Court is of opinion that there is an important question of law or custom involved and that such question requires further consideration :

“ Provided as follows—

- (i) no application under clause (b) shall be admitted after the expiration of ninety days from the date of the order in respect of which the application is made, unless the applicant satisfies the Chief Court that he had sufficient cause for not making the application within that period :
- (ii) no such application shall be admitted in a small cause under the value of one-thousand rupees or in an unclassified suit under the value of two-hundred rupees :
- (iii) on any such application the Chief Court shall not revise the decision of the Court below except in so far as such decision involves the question of law or custom in respect of which the application has been admitted : and
- (iv) when any such application has been admitted, the Chief Court shall, subject to the last foregoing proviso, treat the matter of the application as if it were an appeal.

“ *Explanation.*—A question of procedure is not a question of law or custom within the meaning of clause (b).

“ (2) In computing the period of limitation aforesaid, the provisions of the Indian Limitation Act, 1877, shall be deemed to apply.

“ (3) Section 622 of the Code of Civil Procedure, in so far as it applies to the territories to which this Act extends, is hereby repealed.

“ 71. If

Amendment  
of the first  
schedule, Act  
VII, 1870.

“71. In the first schedule to the Court-fees Act, 1870, after No. 12, the following shall be inserted, VII of 1870, namely :—

‘13. Application to the Chief Court in the Punjab for the exercise of its jurisdiction under section 70 of the Punjab Courts Act, 1884, as amended by the Punjab Courts Act, 1899.	When the amount or value of the subject-matter in dispute does not exceed twenty-five rupees.	Two rupees.
	When such amount or value exceeds twenty-five rupees.	The fee leviable on a memorandum of appeal.”

XVII  
1884.

Amendment  
of section 72,  
Act XVIII,  
1884.

7. In section 72 of the Punjab Courts Act, 1884, for the words and figures “under section 622 of the Civil Procedure Code”, the words and figures “under section 70” shall be substituted. XIV of 1882.

# INDEX

TO THE

## ACTS PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL IN THE YEAR 1899.

	PRESENT ACT.	SECTION.
ACT XLV OF 1860— amended sections 489A, 489B, 489C and 489D added . . .	XII ”	... 2
ACT III OF 1865— amended section 10 added . . . . .	X ”	... 2
ACT VII OF 1870— amended sections 19H, 19I, 19J, 19K added . . . . . addition of Schedule III . . . . .	XI ” ”	... 2 8
ACT XXIII OF 1870— amended new section substituted for section 12 . . . . .	XXII ”	... 2
ACT I OF 1872— amended section 37 amended . . . . . section 45 amended . . . . . section 78 amended . . . . . section 86 amended . . . . . section 8 of Act III of 1891, partially repealed . . . . .	V ” ” ” ” ”	... 2 3 3 4 5
ACT IX OF 1872— amended new section substituted for section 16 . . . . . section 19 amended . . . . . section 19A added . . . . . section 74 amended . . . . .	VI ” ” ” ”	... 2 3 3 4
ACT VIII OF 1873— amended section 36 amended . . . . . section 47 amended . . . . .	XVI ” ”	... 2 3
ACT XI OF 1876— amended section 36 amended . . . . .	XX ”	... 2
ACT III OF 1877— repealed in part new section substituted for section 22 . . . . .	XVII ”	... 2

[Price two annas and six pies.]

	PRESENT ACT	SECTION.
ACT XV OF 1877—		
amended . . . . .	X	...
Schedule II, Part IV, amended . . . . .	"	3 (1)
" " " V, " . . . . .	"	3 (2)
ACT XV OF 1882—		
amended . . . . .	III	...
section 4 amended . . . . .	"	2
new section substituted . . . . .	"	3
addition to section 9 . . . . .	"	4
section 13 amended . . . . .	"	5
ACT XX OF 1882—		
amended . . . . .	XXII	...
section 11 (a) amended . . . . .	"	3
ACT XIX OF 1883—		
amended . . . . .	XVIII	...
section 6 amended . . . . .	"	2
ACT VI OF 1884—		
amended . . . . .	VII	...
section 29A added . . . . .	"	2
heading to Chapter VI amended . . . . .	"	3
section 50A added . . . . .	"	4
ACT XVIII OF 1884—		
amended . . . . .	XXV	...
proviso added to section 39 . . . . .	"	2
new sections 40 and 41 substituted . . . . .	"	3
section 43 repealed in part . . . . .	"	4
section 68 inserted . . . . .	"	5
new sections 70 and 71 substituted . . . . .	"	6
section 72, amended . . . . .	"	7
ACT XIV OF 1887—		
amended . . . . .	I	...
new section added . . . . .	"	5
ACT VIII OF 1894—		
amended . . . . .	XIV	...
section 8A added . . . . .	"	2
application of the Act in certain cases . . . . .	"	3
ACT V OF 1898—		
amended . . . . .	XII	...
Schedule II amended . . . . .	"	3
ACT XI OF 1898—		
amended . . . . .	XXI	...
section 45 amended . . . . .	"	2
ARBITRATION, <i>see</i> Indian Arbitration Act, 1899.		
BANKS, <i>see</i> Presidency Banks Act, 1899.		
BUILDINGS, <i>see</i> Government Buildings Act, 1899.		

	PRESENT ACT.	SECTION.
CARRIERS ACT, 1899 See Act III of 1865 and Act XV of 1877.	X	...
CENTRAL PROVINCES COURT OF WARDS ACT, 1899	XXIV	...
short title and commencement	"	1
definitions	"	2
Commissioner to be Court of Wards	"	3
superintendence of property of disqualified land-holder by Court of Wards	"	4
land-holders who are to be deemed disqualified to manage their own property	"	5
superintendence by Court of Wards on application of proprietor	"	6
temporary provisions for custody of heirs and protection of property in certain cases	"	7
superintendence by Court of Wards of person of dis- qualified land-holder	"	8
superintendence by Court of Wards, where disqualified land-holder owns land in more than one division	"	9
assumption of superintendence to be notified and to extend to whole of Government wards' property	"	10
barring of suits to contest authority to assume superin- tendence	"	11
notices to claimants against Government ward	"	12
duty of claimants	"	13
stay of proceedings of Civil Courts	"	14
adjudication of claims	"	15
report to Chief Commissioner	"	16
appointment, etc., of Managers by Court of Wards	"	17
delegation of powers by Court of Wards	"	18
liabilities, etc., of Managers and other servants of Court of Wards	"	19
power for Court of Wards to appoint guardians	"	20
general powers of Court of Wards	"	21
custody, education and residence of certain Government wards	"	22
allowances for wards and families	"	23
duties of Court of Wards or Manager	"	24
powers of Court of Wards as to property of Government wards	"	25
notice of suit	"	26
next friends or guardians in suits	"	27
payment of costs	"	28
servicing of processes	"	29
authority of Court of Wards required in case of suits brought on behalf of Government wards	"	30
disabilities of a Government ward	"	31
consent of Local Government necessary in case of adop- tions or wills made by Government wards	"	32
procedure when succession to Government wards' pro- perty is disputed	"	33
withdrawal of superintendence of Court of Wards	"	34 & 36
appointment of guardian in certain cases	"	35
appeals	"	37
Local Government control	"	38
discretionary powers under Act	"	39
rules	"	40
repeals	"	41 & Schedule.

	PRESENT ACT.	SECTION.
CENTRAL PROVINCES TENANCY (AMENDMENT) ACT, 1899— See Act XI of 1898.	XXI	...
CHURCH OF SCOTLAND KIRK SESSIONS ACT, 1899— short title and extent	XXIII	...
Scotch Kirk Sessions to be bodies corporate	"	1
power to hold and dispose of property	"	2
	"	3
COINAGE, <i>see</i> Indian Coinage and Paper Currency Act, 1899.		
CONTRACTS, <i>see</i> Indian Contract Act Amendment Act, 1898.		
COURT-FEES AMENDMENT ACT, 1899— See Act VII of 1870.	XI	...
CURRENCY CONVERSION (ARMY ANNUAL) ACT, 1899— short title and extent	XIX	...
rate of exchange	"	1
duration of Act	"	2
	"	3
CURRENCY-NOTES FORGERY ACT, 1899— See Act XLV of 1860 and Act V of 1898.	XII	...
EVIDENCE, <i>see</i> Act I of 1872.		
GLANDERS AND FARCY ACT, 1899— short title and extent	XIII	...
definitions	"	1
application of Act to local areas by Local Government	"	2
Inspectors	"	3
entry and search	"	4
seizure	"	5
examination of horses by Veterinary Practitioner	"	6
destruction of horses	"	7
disinfection of places	"	8
notice of disease	"	9
license for removal of a horse which has been in contact with a diseased horse	"	10
vexatious entries, searches and seizures	"	11
penalty for refusing to comply with notice under section 9	"	12
rules	"	13
appointment	"	14
protection to persons acting under Act	"	15
repeals	"	16
enactments repealed	"	17
	"	Schedule
GOVERNMENT BUILDINGS ACT, 1899— short title and extent	IV	...
definitions	"	1
exemption of certain Government buildings from muni- cipal laws	"	2
manner of making and dealing with objections as to erection of certain Government buildings within municipalities	"	3
	"	4
HORSES, <i>see</i> Glanders and Farcy Act, 1899.		



	PRESENT ACT.	SECTION.
<b>INDIAN ARBITRATION ACT, 1899—</b>	<b>IX</b>	...
short title and extent . . . . .	"	1
application . . . . .	"	2
exclusion of certain enactments in certain cases where the Act applies . . . . .	"	3
definitions . . . . .	"	4
submissions . . . . .	"	5-6
arbitration . . . . .	"	7-10, 16
awards . . . . .	"	11-15
costs . . . . .	"	17
forms . . . . .	"	18
stay of proceedings where there is a submission . . . . .	"	19
rules by High Court . . . . .	"	20
amendment of Act I of 1877 . . . . .	"	21
Crown bound by provisions of Act . . . . .	"	22
application of Act to Rangoon . . . . .	"	23
provisions implied in submissions . . . . .	"	Sch. I
submission to single arbitrator . . . . .	"	" II
<b>INDIAN COINAGE AND PAPER CURRENCY ACT, 1899—</b> <i>See Act XXIII of 1870 and Act XX of 1882.</i>	<b>XXII</b>	...
<b>INDIAN CONTRACT ACT AMENDMENT ACT, 1898—</b> <i>See Act IX of 1872.</i>	<b>VI</b>	...
<b>INDIAN EVIDENCE ACT, 1899—</b> <i>See Act I of 1872.</i>	<b>V</b>	...
<b>INDIAN MARINE ACT (1887) AMENDMENT ACT, 1899—</b> <i>See Act XIV of 1887.</i>	<b>I</b>	...
<b>INDIAN PETROLEUM ACT, 1899—</b>	<b>VIII</b>	...
short title and extent . . . . .	"	1
definitions . . . . .	"	2
matters supplemental to definitions . . . . .	"	3
powers to prescribe and vary tests . . . . .	"	4
dangerous petroleum . . . . .	"	5
power for Governor General to make rules for petroleum generally . . . . .	"	8
power for Local Government to make rules . . . . .	"	9
procedure after petroleum has been discharged or landed . . . . .	"	10
possession and transport of petroleum . . . . .	"	11
inspection and purchase of dealer's samples . . . . .	"	12
notice necessary for testing of samples . . . . .	"	13
certificate as to result of testing . . . . .	"	14
penalties . . . . .	"	15-18
test apparatus . . . . .	"	19-20
power to exempt petroleum from operation of Act . . . . .	"	21
power to apply Act to other substances . . . . .	"	22
power to limit operation of enactments relating to pos- session or transport of petroleum in municipalities . . . . .	"	23
publication of rules . . . . .	"	24
repeals . . . . .	"	Sch. II
testing ; nature of test apparatus . . . . .	"	I
directions for drawing sample and preparing it for testing . . . . .	"	" I, Pt. II

	PRESENT ACT.	SECTION.
INDIAN PETROLEUM ACT, 1899— <i>contd.</i>		
directions for preparing and using test apparatus	VIII	Sch. I, Pt. III
directions for determining flashing point of petroleum .	"	" I, Pt. IV
INDIAN REGISTRATION (AMENDMENT) ACT, 1899— <i>See Act III of 1877.</i>	XVII	...
INDIAN STAMP ACT, 1899	II	...
short title and extent	"	1
definitions	"	2
liability of instruments to duty	"	3-9
stamps and mode of using them	"	10-16
adhesive stamps	"	11
time of stamping instruments.	"	17
valuations for duty	"	20-28
duties, by whom payable	"	29
receipts	"	30
adjudication as to stamps	"	31
instruments not duly stamped	"	33-48
allowances for stamps in certain cases	"	49-55
reference and revision	"	56-72
power of High Court or Chief Court to call for further particulars as to case stated	"	58
revision of certain decisions of Courts regarding the sufficiency of stamps	"	61
criminal offences and procedure	"	62
place of trial	"	72
inspection of books, etc.	"	73
rules for sale of stamps	"	74-76
repeals	"	79 & Sch. II
stamp duties	"	Sch. I
INDIAN TARIFF AMENDMENT ACT, 1899 — <i>See Act VIII of 1894.</i>	XIV	...
INLAND STREAM-VESSELS ACT (1884) AMENDMENT ACT, 1899— <i>See Act VI of 1884.</i>	VII	...
LAND IMPROVEMENTS LOANS (AMENDMENT) Act, 1899— <i>See Act XIX of 1883.</i>	XVIII	...
MARRIAGES VALIDATION (PUDUKKOTTAI AND TRAVANCORE) ACT, 1899	XV	...
NORTHERN INDIA CANAL AND DRAINAGE (AMENDMENT) ACT, 1899— <i>See Act VIII of 1873.</i>	XVI	...
PANJAB COURTS ACT, 1899 — <i>See Act XVIII of 1884.</i>	XXV	...
PETROLEUM, <i>see</i> Indian Petroleum Act, 1899.		
PRESIDENCY BANKS ACT, 1899— <i>See Act XI of 1876.</i>	XX	...

	PRESENT ACT.	SECTION.
PRESIDENCY SMALL CAUSE COURTS ACT, 1899— <i>See Act XV of 1882.</i>	III	...
SCOTCH KIRK, <i>see</i> Church of Scotland Kirk Sessions Act, 1899.		
STAMPS, <i>see</i> Indian Stamp Act, 1899.		
WARDS, <i>see</i> Central Provinces Court of Wards Act, 1899		

