
TITLES
OF THE
REGULATIONS,
PASSED IN THE YEAR
1824.

REGULATION I.

A REGULATION *for enabling the Officers of Government to obtain, at a fair valuation, Land or other Immovable Property, required for Roads, Canals, or other public purposes, and for declaring in what manner the claims of the Zemindars, and of the Officers in the Salt Department, are to be adjusted in certain Districts, where Lands are required for the purposes of Salt Manufacture: Passed by the Governor General in Council on the 8th January, 1821.*

REGULATION II.

A REGULATION *for abolishing the Furruckabad Mint, and for modifying some of the Rules in force relative to the Furruckabad Rupee: Passed by the Governor General in Council on the 5th February, 1821.*

REGULATION III.

REGULATION III.

A REGULATION *to empower Government to extend the Jurisdiction of Registers in certain cases · Passed by the Governor General in Council on the 12th February, 1824.*

REGULATION IV.

A REGULATION *to provide more effectually for the Office of Register of Deeds: Passed by the Governor General in Council on the 12th February, 1824.*

REGULATION V.

A REGULATION *for extending the operation of Regulation VI. 1823, to the Provinces of Orissa, Behar, and Benares, and to the Ceded and Conquered Provinces: Passed by the Governor General in Council on the 4th March, 1824.*

REGULATION VI.

A REGULATION *for defining the course of proceeding to be pursued by the Magistrates with respect to Individuals charged before them with two or more offences in certain cases; for modifying Clause Second, Section II. and for amending certain other provisions of Regulation XII. 1818: Passed by the Governor General in Council on the 25th March, 1824.*

REGULATION VII.

A REGULATION *for explaining and amending certain parts of the Regulations at present in force, respecting the Manufacture and Sale of Spirituous Liquors and Intoxicating Drugs, and for enacting certain Rules for the better security of the Revenue derived from the exclusive
Manufacture*

•

Manufacture and Sale of Opium : Passed by the Governor General in Council on the 25th March, 1824.

REGULATION VIII.

A REGULATION *for Rescinding Regulation IV. of 1813, for determining the rates of Toll to be levied on Boats, Rafts, Timbers, and the like, passing through the Bhagaruttee, Jellinghee, Issamuttee, Matabhangah, and Choornee Rivers, and for providing for the better collection of the Toll, and for the secure navigation of the aforesaid and other navigable Rivers: Passed by the Governor General in Council on the 8th April, 1824.*

REGULATION IX.

A REGULATION *to extend, with certain exceptions and conditions, the existing settlement in the Conquered Provinces and in Bundelcund, for a further period of Five years: Passed by the Governor General in Council on the 1st July, 1824.*

REGULATION X.

A REGULATION *for modifying and amending the Rules at present in force, in regard to the pardon of persons charged with or suspected of Criminal offences: Passed by the Governor General in Council on the 8th July, 1824.*

REGULATION XI.

A REGULATION *for empowering the Zillah and City Judges and Magistrates, to depute their Registers or Assistants, for the purpose of making local investigations in certain cases: Passed by the Governor General in Council on the 15th July, 1824.*

REGULATION XII.

REGULATION XII.

A REGULATION *for reviving the penalty formerly imposed on wilful Revenue Defaulters: Passed by the Governor General in Council on the 22d July, 1824.*

REGULATION XIII.

A REGULATION *for making further provisions relative to the office of Sudder Aumeen: Passed by the Governor General in Council on the 22d July, 1824.*

REGULATION XIV.

A REGULATION *for modifying the Rules in force for referring to the Collectors Summary Suits in cases of arrear or exaction of Rent: Passed by the Governor General in Council on the 22d July, 1824.*

REGULATION XV.

A REGULATION *for enabling the Magistrates and Joint Magistrates to take summary cognizance of cases of forcible dispossession from, or disturbance in the possession of Land, or other property, subject to a regular suit in the Civil Court: Passed by the Governor General in Council on the 22d July, 1824.*

REGULATION XVI.

A REGULATION *for rescinding and modifying certain parts of the existing Regulations, relating to the collection of Stamp Duties: Passed by the Governor General in Council on the 18th November, 1824.*

A. D. 1824. REGULATION I.

A REGULATION *for enabling the Officers of Government to obtain at a fair valuation, Land or other immoveable property, required for Roads, Canals, or other public purposes, and for declaring in what manner the claims of the Zemindars, and of the Officers in the Salt Department, are to be adjusted in certain Districts, where Lands are required for the purposes of Salt Manufacture:---Passed by the Governor General in Council on the 8th January, 1824, corresponding with the 25th Poose 1230 Bengal era; the 22d Poose 1231 Fusly; the 26th Poose 1231 Willaity; the 7th Poose 1880 Sumbut; and the 5th Jumadee-ul-awul 1239 Higeree.*

WHEREAS the rights and interests of individuals in their respective landed estates, and other property, have been secured to them, by the existing Laws and Regulations; and by the Courts of Justice, established for their administration,

Preamble.

A. D. 1824. REGULATION I.

tration :—And Whereas it being necessary occasionally to require the surrender of the property of individuals, for purposes of general convenience to the community, it appears expedient distinctly to define the course of proceeding to be followed in such cases, in order, that works and arrangements of public utility may not be unduly impeded, and that, at the same time, a just and full compensation may be secured to all persons, holding an interest in property so appropriated ;—And Whereas the peculiar circumstances of the lands, required for the purposes of the Salt manufacture in the districts, comprized in the Salt Agencies of the 24-Pergunnahs, Jessore, and Bullooh and Chittagong, and the arrangements concluded with the zemindars at the time when the exclusive manufacture was first established, render it necessary specially to declare the principles on which the claims of the Officers in the Salt Department, and of the zemindars in the said districts, are to be adjusted, on the occupation of land for the purposes of the Salt Department, the following Rules have been enacted to be in force as soon as promulgated, throughout the whole of the provinces immediately subject to the Presidency of Fort William.

When ground wanted, Officers of Government to call on Proprietor to state terms, and any objection to transfer.

II. Whenever it may appear necessary or expedient to appropriate the whole or part of any individual's landed estate, or other immoveable property, or any thing thereunto belonging for the construction of a public road, building, canal, drain, jail, or for any other public purpose, then, if there be any hindrance to the purchase of the said property by private bargain, the Officer entrusted with the execution

A. D. 1824. REGULATION I.

of such public work, or any other Officer, whom the Governor General in Council may direct, shall proceed to the spot and erect a flag thereon, causing, in cases in which it may be proposed to take land, the boundaries of the land so required to be distinctly marked out; but taking care, at the same time, to do as little injury as possible to the property, he shall then stick up in some convenient and conspicuous place in the vicinity, a notice of the land, or other property proposed to be taken, and the purpose for which it is required, and shall make proclamation by beat of drum, as well on the spot, as in the nearest bazar, gunge, or village, calling upon any person, or persons, claiming a right or interest in the land, or other property to appear in person, or by an authorized agent at a place, to be specified in the notice and proclamation, on or before a given date, not being less than fifteen days, in order to make known the precise nature of the interest claimed, and the terms on which he, or they may be willing to dispose of their respective rights and interests; or if they object to the disposal thereof, to specify the same, through the proper authorities for the information of Government, when the substance of all material information given in after such a notification, shall be submitted by those authorities to the Governor General in Council, together with a report of their sentiments on the case, and of the estimated value of the premises intended to be applied to a public purpose, and of the several interests attaching thereunto.

III. *First.* If the person, or persons having, or claiming to have a right and interest in the land, or other property, required for a public purpose, or in any part of it, shall
object

If parties refuse to dispose of property, Government may direct recourse to be had to arbitration.

A. D. 1824. REGULATION I.

object to the disposal of the same, or shall demand an exorbitant consideration, for the relinquishment of his or their interest, and the Governor General in Council, after duly considering the objections urged, and the demands made, shall notwithstanding deem it proper on grounds of clear and urgent public expediency, that the property should be so appropriated, he will in either of the cases abovementioned order the election of arbitrators to ascertain and determine the just and full value of the whole of the property, intended to be applied to public use, including the rights of all persons holding a lawful interest therein according to the rules hereinafter contained.

In certain cases, Government may delegate the power of directing a recourse to arbitration.

Second. Provided also, that when any extensive public work shall have been commenced on under the orders of Government, it shall be competent to the Governor General in Council, by an order in Council, to delegate to any Board, Committee, or the like, the duty and power of determining on all objections to the disposal of individual properties, which it may be considered necessary to appropriate for the purpose; and the Board or Committee so empowered shall be competent to issue the requisite orders, for the appointment of arbitrators, for the purposes and in the manner hereinafter provided, without previous reference to Government.

Arbitrators how to be appointed, and how to conduct their enquiries.

IV. *First.* Whenever it may be requisite to have recourse to arbitration, for the purpose stated in the preceding Section, the following Rules shall be observed in the appointment of the arbitrators, and in the conduct of their enquiries.

Second.

A. D. 1824. REGULATION I.

Second. Two persons of respectability shall be chosen to act as arbitrators on the part of Government, by the Judge or Magistrate, or Collector of the district, in which the land or other property required for public use may be situated, or such other Officer as the Governor General in Council may commission for the purpose of superintending the arbitration, and the party or parties claiming an interest in the premises proposed to be taken, shall be called upon by the Judge, Magistrate, Collector, or other Officer aforesaid, to elect, within a reasonable time, to be fixed by such Officer, two persons to act as arbitrators on his, or their part. If there be several claimants, and they cannot agree, within the required period, in the election of persons to act as arbitrators on their behalf, then and in that case each of them shall nominate one person, whom he may desire to act on his behalf, and the Judge, Magistrate, Collector, or other Officer aforesaid shall choose by lot out of the persons so nominated by the parties or any of them, two persons to act as arbitrators on behalf of the claimants. If only two persons shall be so nominated, they shall be the arbitrators on behalf of the claimants, whether the whole of the claimants may, or may not have been concerned in their nomination. If only one person shall be so nominated, then only one of the persons selected to act as arbitrators on the part of Government, shall be employed on the duty: If the claimants shall refuse or neglect to make any nomination within the required period, then the Judge, Magistrate, Collector, or other Officer shall, and may select two impartial persons residents of the Purgunnah or other local division, to arbitrate the matter between Government and the parties.

Two Arbitrators on the part of Government to be selected by what Officer.

Parties to be required to elect two Arbitrators, to act on their behalf.

Arbitrators how to be selected out of the Nominees of the parties, if more than two.

Course to be followed, if only two persons be nominated.

If only one person be nominated.

Third.

A. D. 1824. REGULATION I.

Declaration to be made by arbitrators.

Third. The arbitrators chosen as above shall be required by the Judge, Magistrate, Collector, or other Officer aforesaid, solemnly to promise that they will faithfully and impartially discharge the trust reposed in them, to which effect they shall sign a solemn declaration. But no corporal oath shall be administered to them.

Umpire how to be chosen.

Fourth. As soon as the said obligation shall be signed and before they proceed to any other duty, the arbitrators shall be required by the Judge, Magistrate, Collector, or other Officer aforesaid, to appoint an umpire for the decision of any points whereon they may differ in opinion, and the voices on each side may be equal. If the arbitrators cannot agree in the selection of an umpire, the Judge, Magistrate, or other Officer commissioned as aforesaid, shall be authorized to choose some respectable and impartial person to act as such.

Functions of the Umpire.

Fifth In cases wherein the arbitrators may differ in opinion, if the voices on each side shall be equal, the decision of the umpire on the point of difference shall be conclusive. In all other cases, the opinion of the majority of arbitrators shall determine the award.

Residing Officer to exercise what powers to secure attendance of the Arbitrators, and completion of the award.

Sixth. The Judge, Magistrate, Collector, or other Officer commissioned as aforesaid, shall be competent to exercise towards the arbitrators, and umpire chosen as above, such powers and authority for the purpose of securing their attendance and the due completion of their award, as the Courts of Judicature may or shall legally exercise towards persons

A. D. 1824. REGULATION I.

persons summoned as witnesses before them for the purpose of compelling them to attend and give evidence. It shall further be competent to the Judge, Collector, or other Officer commissioned as aforesaid, in the event of any unnecessary delay on the part of arbitrators in determining any point referred to them, to call upon them to make their award within a specified time, and in default thereof to refer the matter to the Umpire for his decision.

In what cases may refer the matter to Umpire.

Seventh. The arbitrators shall hold their enquiry, under the general superintendance of the Judge, Magistrate, Collector, or other Officer commissioned as aforesaid.

Arbitrators to act under the Judge, Collector, or Magistrate of the district.

Eighth. The Judge, Magistrate, Collector or other Officer so commissioned, shall afford to the arbitrators all necessary aid and support, for enabling them to accomplish the object of their appointment. He shall, on the application of the arbitrators, summon, and is hereby authorized to summon, any witnesses, whom the arbitrators may call for, and whom the parties may not be able to produce before them, without such process. He shall also cause the proper forms of oath to be administered to, or a solemn declaration in lieu thereof to be executed by any witnesses, whom the arbitrators may desire to examine upon oath, or solemn declaration, or he may empower the arbitrators to administer such oath, or to cause the execution of such solemn declaration in lieu thereof, if the witness cannot, with convenience attend at the sudder station of the Zillah. Any person giving intentionally and deliberately a false deposition on oath, or under a solemn declaration taken instead of an oath, in any case referred to arbitration as

Who shall cause Witnesses to attend the Arbitrators.

above,

A, D. 1824. REGULATION I.

above, and upon a point material to the issue thereof, shall be held and considered to be guilty of perjury, and shall be liable to the penalties, prescribed for that offence in the Regulations, and any person causing or procuring another person to commit the offence of perjury, as above described, is declared guilty of subornation of perjury, and punishable under the provisions of the said Regulations.

Information to be furnished to Arbitrators by the Officer superintending the execution of the work.

V. When arbitrators may be appointed, it shall be the duty of the Officer employed in the manner, specified in Section II of this Regulation, to lay before them a statement of all claims made to him under the rule of that Section, also to notify which of them remain unadjusted, and to furnish upon requisition of the arbitrators, all information in his power, as to the extent and boundaries of the land, proposed to be taken, the claims attaching to it, the state of possession and the like. Furthermore, in the event of any dispute, arising on any point connected with the extent, boundary, present possession, manner of culture, or of other appropriation of the land, or any portion of it for the time being, it shall be competent to the said arbitrators to cause the land, or other property in question, or any part of it to be measured in their presence, or otherwise in such manner, as they may deem most desirable.

In what cases Arbitrators may measure.

Compensation for lakhiraj land, how to be determined.

VI. *First.* If the land, required by Government be lakhiraj, or for such portion of the land as may be of that description, it shall be the duty of the arbitrators to determine in the first instance what consideration is in their opinion a fair value for the whole property, proposed to be assumed

ed

A. D. 1824. REGULATION I.

ed or destroyed in the execution of the public work in hand, or which will otherwise be lost to the owners, or affected by reason of the appropriation by Government.

Second. If a dispute arise between the owner or owners of the lakheraj tenure on one hand, and the cultivators or renters under him on the other, as to the proportion of such entire value, which each should receive in exchange for the interest claimed, or possessed by him, the arbitrators shall not enter into this part of the case, unless both or all the parties interested shall desire the adjustment of the points in dispute to be made by them at the time. So likewise, if there be more claimants than one to the lakheraj interest, and it shall be necessary to determine the mode in which the value of that interest is to be apportioned amongst the claimants, such apportionment shall not be made, unless all the claimants sign a written agreement to abide by the arbitrator's adjustment of the same. Any award made by arbitrators after agreement being signed by the parties at issue, shall have effect, and be considered as an award of Court to all intents and purposes; but if no award be made in consequence of the parties not having agreed to abide by such a determination, it shall be open to any one of them to carry the point or points at issue, before the Courts in the usual manner, and if the Government take the lands, tenements, or other property on the terms fixed by the arbitrators, it shall be competent to the Court trying the case, upon due application being made, to order the whole or any part of the value paid by Government to be held in deposit to answer an eventual decree. **Provided, however, that nothing herein contained, shall be considered**

Arbitrators how to proceed in cases of dispute between parties holding different interests in the land.

A. D. 1824. REGULATION I.

dered to warrant any alteration being made by any order or decree of Court, in the rate of the consideration, fixed by the arbitrators to be paid by the Government, or the issue of any orders, affecting the possession that may have been assumed by it's Officers, or acts that may have been done by them in consequence of such arbitration.

Adjustment how to be made for land subject to the payment of Revenue.

Third. If the land, proposed to be assumed for the purposes aforementioned be khirajee land, or for so much of it, as may be of that description, it shall be the duty of the arbitrators to determine first the amount of the net rent, which the Sudder Malgoozar may derive from the land, as far as they can ascertain the same; Secondly, the value of any other property, or interest, which the said Malgoozar may possess in, upon or belonging to the land; and Thirdly, the value of any property, or interest, which may be possessed by persons other than the Sudder Malgoozar. They shall, at the same time, state the value of the net rent, derived by the Sudder Malgoozar, and it shall be competent to the Governor General in Council to determine what proportion of the compensation due to that person, for the loss of the said rent, shall be made good in the shape of an annual remission of Revenue, and what shall be commuted for a payment in ready money, to be calculated at the rate assumed in the valuation of the arbitrators. In estimating the net rent, no deduction is to be made from the gross rental of the Sudder Malgoozar, on account of the Government Revenue, with which his estate may be assessed. And it shall be the duty of arbitrators, in fixing the value of the net rent, derived by the Sudder Malgoozar, from the land taken for public purposes,
conjointly

A. D. 1824. REGULATION I.

conjointly with the value of other interests possessed therein, so to regulate the two, that the whole shall constitute what would have been a fair value for the property, supposing it to have been lakhiraj, and held free of all burthen, or encumbrance, and the arbitrators shall in every case of this description certify at the foot of their report, that the above direction has been observed.

Fourth. Whenever any revenue deduction may be ordered, it will of course be passed in the revenue accounts to the credit of the muhal, on account of which it may be awarded by the arbitrators, in whosoever possession the same may be. Should the proprietor of any other muhal claim to participate therein, it shall be open to him to prosecute his claim by suit in Court, against the proprietor of the muhal on account of which it may be paid. Provided, however, that in case any litigation between the proprietors of different muhals claiming to participate in the deduction, awarded by arbitrators, be submitted to their award in the manner above provided for the case of lakhiraj lands, the same when made, shall be binding, and have effect to all intents and purposes, as a decree of Court. So likewise, if there should arise a difference or dispute as to the manner and proportions in which the money compensation to be given by Government upon the occupation for public purposes of khirajee land, shall be divided between the ryots and under-tenants, or between them and the Government malgoozar, or between any other classes of persons claiming to participate; the course shall in all such cases be the same, as is prescribed in the preceding clause of this Section for the case of lakhiraj

Rights of parties, claiming an interest in land, taken by Government, how to be adjusted.

A. D. 1824. REGULATION I.

lakhiraj lands, which may have been taken possession of for public purposes by Government, and of disputes, arising in the apportionment of the consideration, adjudged to be paid in consequence.

Arbitrators how to proceed when the possession is doubtful.

Fifth. If the question of possession shall in any case be doubtful, or if there exist other grounds, which, in the judgment of the arbitrators, render it improper to make immediate payment of the compensation awarded by them, or any part thereof, to any of the claimants, it shall be the duty of the arbitrators to certify the circumstance to the Judge, Magistrate, Collector, or other Officer, under whose directions they may act, and in such case the amount, which they may propose to reserve shall be invested in Government Securities, and held in deposit, until one of the claimants shall obtain an order of Court, for the payment of the same. But no dispute touching the property, or possession of land, or other property required for public purposes, nor any flaw in the title of the party, by or from whom it may be transferred to Government, on the award of arbitrators, shall be allowed to defeat, or disturb the title, acquired by Government, and if any person or persons shall sue in any Court of Judicature to recover from Government, damages or compensation for the loss of any such land or other property, such person or persons shall be nonsuited with costs. Provided also, that in cases wherein the possessor and ostensible proprietor of any land, or other property required for any public purpose shall have consented to transfer the same to Government on terms mutually agreed to, it shall be competent to the Governor General in Council or any Board, or Committee, authorized by him in that

Possession by Government of property transferred to it under this Regulation not to be disturbed, or defeated by reason of any matter touching the right or title of the former occupant.

A. D. 1824. REGULATION I.

that behalf, to cause proclamation to be made in the manner prescribed in the Second Section of this Regulation, requiring all persons claiming any right, title or interest in such land or other property, to prefer their claims on or before a certain date; and after such proclamation shall have been made, and the land or other property shall have been transferred to Government, any claim or suit to recover the same, or to obtain from Government compensation for the loss thereof, which may be preferred in any Court of Judicature, shall be dismissed with costs, unless the claim shall have been preferred as required by the said proclamation. But nothing herein contained shall affect the liability of the party, who may receive the value of any land or other property transferred to Government, without having a good title to the same.

VII. *First.* On the close of the inquiry, the arbitrators or umpire shall deliver to the Officer commissioned as aforesaid to superintend the arbitration, a full and specific report and award, upon the point or points submitted to their arbitration under their respective signatures, with a solemn declaration subscribed thereto, that the award so given, is, to the best of their judgment, true and impartial, and according to the evidence adduced before them, they shall, at the same time deposit with the said Officer the whole of their proceedings.

Award how to be given by arbitrators.

Second. The aforesaid Officer shall transmit to the Governor General in Council, the report and award so delivered to him with a report, stating the material points thereof and his sentiments, how far the enquiry made by the arbitrators, appears to have been conducted with fairness and impartiality,

Officer receiving award how to proceed.

A. D. 1824. REGULATION I.

partiality, or otherwise, and the said Officer shall be guided by the instructions of the Governor General in Council in regard to the execution of the award, when the same shall have been approved by Government.

Grounds on which alone award shall be impeached.

Third. No award made under this Regulation shall be liable to be reversed or altered, unless the same shall be open to impeachment on the ground of corruption or gross partiality, or shall extend beyond the authority given to the arbitrators, and such ground of impeachment shall be established on a regular suit in the Adawlut.

Surrender of property required for public purposes to be enforced by Magistrate.

Fourth. If, after the award has been given in by the arbitrators, and the Governor General in Council shall have directed the premises to be appropriated for public purposes, the Officer directed to occupy the same shall be opposed, or impeded in taking possession, he shall apply to the Magistrate of the district, to whom it shall and may be lawful to enforce the surrender of the said premises.

Expenses to be paid by Government, in cases referred to arbitration under the above Rules.

Fifth. In cases referred to arbitration, under the provisions of the preceding Sections, any necessary expence, which may attend the enquiry of the arbitrators, whether for the diet of witnesses or otherwise, shall be paid by Government.

The above Rules not applicable to the removal of obstructions to the Navigation of Rivers.

VIII. The Rules contained in the preceding Sections of this Regulation, shall not be held to be applicable to the removal from the bed, or banks of navigable rivers or streams, of trees, broken boats, timbers, or the like, which
may

A. D. 1824. REGULATION I.

may obstruct, or be likely to obstruct the navigation of such rivers and streams. Such obstructions may be summarily removed by the Magistrates of the several Cities and Zillahs, or by such other Officer, or Officers as the Governor General in Council may by an Order in Council, vest with the superintendence of any such river or stream, under the laws and usages applicable to the removal of nuisances, and such special provisions as may hereafter be enacted.

IX. First. Since the Revenue, derived by Government from Salt, within the Provinces of Bengal, Orissa and Cuttack is realized, in the form of a monopoly of the manufacture, under a system established in the years 1780 and 1781 and since, in the prosecution of this system, Government have been, in the occupation of certain lands, adapted to the manufacture, and have all along exercised the privileges of assuming what has appeared to be fitted for the purpose, the same being at the time of such occupation wholly, or for the most part, unfit for cultivation, or for yielding profit by any other means, the above provisions shall not be considered to apply to the case of these lands, except in so far as they may be specially declared to extend to them in this or any future Regulation.

The above Rules not to be applicable to lands, required for the use of the Salt Department, unless so expressly provided.

Second. An investigation having been instituted, under the Orders of the Governor General in Council, with a view first to determine the character of the remissions of the land revenue allowed annually, from the time of the establishment of the present system of manufacture, to certain zemindars in the districts, comprized in the Salt Agencies of the 24-Purgunnahs, Jessore, Bhulooah,

Rules for the adjustment of relative rights of the Zemindars, and the Officers of the Salt Department, founded on the result of a special enquiry.

A. D. 1824. REGULATION I.

Bhulooah, and Chittagong; and secondly, to settle the claims of the zemindars, and the Officers of the Salt Department at the Agencies in question, repectively on each other. The following Declarations and Rules calculated for all results of such investigation are hereby made and enacted, and the Courts of Civil Judicature, the Officers of the Salt and Land Revenue Departments, and all other public authorities are to be by them guided in their determination of any question, that may arise as to the right of the Officers of the Salt Department to occupy Salt lands, or other lands, required for the purposes of the Salt Manufacture, and the rate of compensation to be paid for the same.

Khalaree remissions granted on the first establishment of the monopoly, on what principle allowed.

Third. The principle upon which remissions were originally made, from the juma of zemindars, on account of khalaree rents, or the like, upon the assumption of the Salt Muhal, is hereby declared to have been to relieve those to whom they were granted from an assessment upon assets, which were transferred to Government on the establishment of the system of exclusive manufacture, with the rights and interests attached to the possession of the muhal.

To be continued in perpetuity.

Fourth. All zemindars or others, whose claims to remissions were allowed in the first instance, that is, on account of rents collected by them, previously to the year 1188 B. S. shall be considered to fall within the class of land renters, who received an abatement of what they then ceased to collect, upon the principle above laid down, consequently it is hereby declared, that the sums remitted to them will be allowed in perpetuity.

Fifth.

A. D. 1824. REGULATION I.

Fifth. The Collectors of Land Revenue, and the Board are prohibited henceforward from receiving any applications to obtain credit in the land revenue collections for any amount, claimed as due for khalarce rent, and from allowing of any abatement, or remission whatever from the land revenue juma; except the specified remissions allowed on account of rents collected previously to 1188, or such other as may be hereafter ordered by the Governor General in Council.

No further remissions or abatements on account of Salt or Fuel land to be allowed without authority of Government.

Sixth. Any land revenue engager, who may prefer a claim to receive rent for khalaries now worked, or for what may be so henceforward, or for any that have been worked, and for which the rent of past years may be claimed to be due, shall be desired to make application to the Salt Agent to have the same adjusted on the principles declared hereafter.

Claims by zemindars to khalarce rents, how to be prosecuted.

Seventh. The remissions allowed on account of rents collected previously to 1188, will still be retained on the Revenue Books, and will be carried to the debit of the Salt Department, but the levy of khalarce rents, bara kursa, or the like, from the Molungees, will be entirely discontinued and the impost abolished from the commencement of the next Salt year, save and except in cases wherein it may be otherwise specially ordered by the Governor General in Council, and henceforward any gomastah or other person attempting to enforce the impost, or demanding it in any shape without special authority from Government, shall, on proof to the fact before the Agent, be immediately dismissed.

Collection of khalarce rents from molungees, unless where authorized by Government to be discontinued.

Eighth.

A. D. 1821. REGULATION I.

Also Tax on Fuel.

Eighth. The levy of Goorkatee by the Officers of Government from the Molungees, or of any other similar tax on the privilege of cutting jungle for fuel, to be used in the manufacture of Salt, shall in like manner, and, with the like exceptions be henceforward discontinued, whether the same be levied as an impost due to Government or otherwise.

Contracts for the manufacture of Salt, what to specify.

Ninth. All future contracts for the delivery of Salt in return for advances received, shall, as far as practicable, specify distinctly the proportion of the aggregate price paid by Government, which may be allowed to cover the expence of fuel, and shall otherwise be rendered as specific as possible, with a distinct declaration of the amount to be paid to the Molungees without impost or deduction on any account whatever, unless when otherwise specially authorized by Government.

Agents to ascertain and record in whom the property of Salt lands is vested.

Tenth. It shall be the duty of the Agents to ascertain and record at the time of making the advances next season, or as soon after as may be practicable, in whom the property of the Khalaries and Salt lands within their respective divisions, is vested.

What lands to be considered as held by the Officers of the Salt Department free of rent under a perpetual tenure, and to be eventually liable to assessment by the Revenue authorities.

Eleventh. Salt lands worked by the Salt Department, from the time of the assumption of the monopoly to the present day, or otherwise assumed and held before, and since the perpetual settlement (although originally belonging to an estate, for which a permanent settlement has been formed) shall be considered to be held by the Officers of the Salt Department free of rent under a perpetual title of occupancy,
and

A. D. 1824. REGULATION I.

and shall be considered to be, and to have been liable to assessment by the Revenue authorities, when relinquished by the Officers of the Salt Department, in the same manner as if they had been farmed by an individual from Government, and had become open to re-settlement on the expiration of his lease.

Twelfth. Salt lands, upon which Salt works have been established, whether before or after the perpetual settlement shall, provided they have been worked for twelve years, without claim on the part of anyone to receive a rent or compensation for the use of the same, be deemed to be the absolute property of Government.

What lands to be considered as the property of Government.

Thirteenth. Salt lands, upon which Salt works were established after the perpetual settlement, and for the use of which a rent or consideration may be now paid to individuals shall, until otherwise determined by a decree of Court, be deemed to be the property of the said individuals, who for so long as the lands may be occupied by the Salt Department shall receive the same rent as they received for the use of the same in the past year. The rent is to be paid in money, and to be charged in the Salt Agent's accounts, amongst other expenses of the manufacture, without any demand being made on the contractors or Molungees on account thereof unless otherwise specially authorized. This payment is to continue as long as the Salt Department shall retain possession of the lands, and to cease when those lands shall lose their saline quality, and be given up by the Salt Agents. Provided, however, that nothing in this Clause shall be construed to preclude the Revenue Officers from proceeding un-

What lands to be considered as belonging to individual proprietors.

Rents how to be paid.

der

A. D. 1824. REGULATION I.

der the Rules of Regulation II. 1819, to assess the lands so occupied by the Salt Department, if the same be chargeable with Revenue on account of the rent paid by that Department, or the collections otherwise made by the party claiming to be proprietor.

Salt lands, how to be occupied by Officers of Salt Department.

X. *First.* Salt lands may be occupied as heretofore by the Officers of the Salt Department, an adequate compensation being made to the proprietors if the lands be private property—the Salt Agent on taking possession of any such land shall notify the circumstance by causing a flag to be exhibited on the spot, and by publishing an Ishtahar, defining as accurately as possible, the situation and limits of the land occupied by him,—such Ishtahar to be stuck up in the Collector's cutcherry, and the Agent's own Office, and persons claiming to be proprietors of such land, who may neglect or delay to prefer such claims, shall not be held entitled to any arrears of rent beyond the year in which their claim may be afterwards preferred.

Claims to lands so occupied how to be prosecuted and adjusted.

Second. Upon any zemindar preferring a claim to property in lands occupied for the Salt manufacture, and for which no rent, or consideration shall have hitherto been paid to any individual, the Salt Agent and Collector, or both, where the two Offices may be held separately, shall either proceed in person, or depute a substitute or substitutes, being if possible, European public Officers to determine by enquiries on the spot, how far; with reference to the principle laid down in Section III. Regulation II. 1819, the Chur or other Salt land is part of the zemindar's assessed estate. The

Collector

A. D. 1821. REGULATION I.

Collector will, at the same time, call upon the zemindars to produce any evidence or documents on which he may rely in proof of his claim, and shall regularly enter the same on the proceedings, together with a statement of the fact, established by the local enquiry (whether conducted by the Collector himself, or by an Officer specially commissioned,) and shall finally record his own opinion on the case in a Persian or Bengally roobukaree. If the Collector shall be satisfied, that the land in question is part of the zemindar's estate, he shall adjust, subject to the instructions of the Board of Revenue, the consideration to be paid by the Salt Department for the use of the Chur or other Salt land, carefully specifying the extent and limits of the same. If the zemindar shall not agree to the terms proposed by the Collector, the amount of rent or compensation to be paid shall be settled under the Rules above enacted, for settling generally the course to be followed in effecting a constrained transfer of private property for public purposes, reference being had to any injury the zemindar may sustain by having the manufacture conducted on his estate, as well as to any profit he might otherwise derive from the land. If the Agent shall consider the amount awarded to the zemindar to be too great, he shall nevertheless pay it for the first year, and may then remove. If the Agent shall agree to the award, the same rate will be paid annually during occupancy without reference to what may be the subsequent extent of the manufacture, or to the quantity of land comprised in the Chur.

Third. If on a claim being preferred as above by a zemindar,

What course to be followed if land claimed by zemindar.

A. D. 1824. REGULATION I.

dar, shall appear to Collector to belong to Government.

zemindar, the Collector shall be of opinion that the Chur or Salt land belongs to Government, he shall nevertheless proceed to adjust with the Agent the amount of rent, to be paid by the Salt Department for the use of it, and will in this case transmit his proceedings to the Board for their decision on the zemindar's claim. Provided also, that in cases in which the Collector may decide in favor of the zemindars, it shall still be competent to the Board to call for his proceedings, and to pass judgment on the claim, whenever from the representation of the Salt Agent, or otherwise they may see reason to think the decision of the Collector erroneous. The decision of the Revenue authorities, when in favor of Government, will be of course liable to be contested by suit in Court. If the property in any land occupied, as aforesaid, shall be decreed to the claimant, he will become entitled to the rent with which the Revenue authorities may have charged the Salt Department: and if he be dissatisfied with the rent so fixed, the amount to be received by him shall be settled by arbitration in the manner hereinbefore provided for the adjustment of the compensation to be paid for land taken for public purposes. But in such case the possession of the Salt Agent shall not be disturbed so long as he shall discharge the rent awarded to the proprietor.

Pending claims how to be adjusted.

Fourth. The same mode of adjustment shall be observed in regard to all claims now pending for compensation for the use of Salt lands, but no remission of Revenue shall be granted on this or the like account.

Rent of land occupied by Salt Department, when to cease.

XI. The rent of land occupied by the Salt Department shall

A. D. 1824. REGULATION I.

shall be payable, unless otherwise specially settled, by the Bengal year, and whenever a Salt Agent shall see fit to remove from any Salt lands occupied by him, he shall cause the flag to be withdrawn within one month, after the expiration of the manufacturing year, and shall further give notice of his intention to do so by an Ishtahar, published in the mode directed to be followed on the first occupation of Salt lands, such notice to be given before the commencement of the ensuing Bengal year; and if any Agent shall neglect to give due notice as aforesaid, and shall not be otherwise able clearly to shew that the owner of the land occupied by him was fully apprized of his intention to quit previously to the expiration of the last year of his occupancy, then the owner shall be entitled to recover damages to the extent of one year's rent of the land, but shall not have any further claim on the Agent, or Government, on account of arrears of rent, unless such arrears shall be due on account of years included in the term of a specific engagement.

XII. No cultivation shall be allowed within the limits of any Chur or other lands transferred to the Salt Department, unless with the permission of the Board of Customs, Salt and Opium, so long as the manufacture shall be continued on the same, and it shall and may be lawful for the Salt Agent, and his subordinate Officers to attach, confiscate, and dispose of, as may be directed by the Board, any crops grown on such land in contravention of this Rule, and to require the Police to aid him in doing so. And any person illicitly cultivating, clearing, or ploughing such land, or doing
any

Cultivation of Salt Churs without permission of Board of Customs, Salt and Opium, prohibited.

A. D. 1824. REGULATION I.

any act preparatory to its cultivation and clearance, or causing another to do so, shall, on conviction before a Magistrate, be subject for every such offence to a fine not exceeding five hundred rupees, besides being liable in a civil action for any damage which the Salt Department may sustain. Provided, however, that if any Char or other Salt land occupied as above shall become thro' natural causes, useless for the purposes of the Salt Department, the proprietor thereof shall be entitled to recover possession of the same on establishing the fact to the satisfaction of the Board of Customs, Salt and Opium, or by a regular suit in Court, and on relinquishing the compensation paid to him by the Salt Agent for the use of the land.

Chars and Salt lands not belonging to individuals, how to be held by the Officers of the Salt Department.

XIII. Chars and Salt lands, now occupied by the Salt Department, and for which no compensation may be now paid or be hereafter adjusted to be due, as well as all such Chars and Salt lands as may be declared to be the property of Government, shall be held by the Salt Agents under regular puttās from the Collector, containing as accurate a specification as possible of the extent and limits of the land. All such lands shall upon their losing their saline quality, and becoming unfit for the Salt manufacture, be made over to the Collector, and if cultivation be found in such Chars or lands before or after the Officers of the Salt Department may have relinquished them, it shall at any time be competent to the Collector to cause a settlement to be made on the part of Government with the actual cultivators, without reference to the pretension of any one else to take the rents from these. In like manner the Revenue authorities may sell the

the

A. D. 1824. REGULATION I.

the Government interest in such lands, or let them in farm with such assessment, as it may appear proper to impose.

XIV. First. The following Rules are enacted for the purpose of defining and settling the relative rights of Government and of the zemindars in regard to the waste lands whence fuel is procured for the Salt manufacture, with reference to the principles on which the monopoly was established at the period abovementioned and the practice since followed.

Rules for settling the relative rights of zemindars and Government in respect to fuel lands.

Second. In cases wherein no engagements may have been entered into, for specific lands with ascertained limits, the Salt Department shall be considered to have the right of free fuel from all jungle or wasteland lying within estates, the owners of which are allowed a remission of Revenue, or receive rent from, or on account of the Salt Department, to the full extent of the manufacture now established so long as the said remission and rent shall continue to be allowed and paid. Fuel required for new or additional khālarics is to be procured by agreement with the owner, or cut from land the property of Government.

Where no specific engagements exist, the Salt Department shall be held to be entitled to free fuel, to the extent of the existing manufacture from waste land within estates, of which the owners receive remissions.

Third Nothing contained in the above Clause shall be construed to affect the rights of Government in land specifically reserved for the supply of fuel, nor shall the above provision be construed to authorize the Officers of the Salt Department to prevent the cultivation of waste or jungle land, unless the same shall have been reserved under specific engagements.

The above provision not to affect rights specifically reserved, nor to entitle the Officers of Salt Department to prevent cultivation.

A. D. 1824. REGULATION I.

gements. If it be required to reserve any fuel lands beyond those already reserved for the use of the Salt Department, an arrangement must be made for the purpose with the proprietors of the land, or measures taken for effecting the transfer of them to Government as hereinafter specified.

In what cases the course shall be had to the proceeding specified in Section IV.

Fourth. If any zemindar shall refuse to allow the Salt Officers to take on reasonable terms the fuel required by them from the jungle lying within his estate, such fuel not being demandable, under the Second Clause of this Section, the necessary fuel shall be taken, and a just compensation settled under the Rules prescribed in the third and four following Sections of this Regulation. The same course of proceeding shall be followed in cases in which the interest of the Salt Department shall render it necessary to reserve any parcel of fuel land, and the owner thereof shall refuse to surrender it on equitable terms.

Declaration as to the extent of privilege granted to the Salt Department by remissions granted on account of collections made previously to the Bengal year 1188, in cases wherein further rents, or remissions may have been granted.

XV. In cases wherein any rent or remission may have been paid or allowed to any zemindar or other proprietor of land, in addition to the remission granted on account of khalarce rents, collected previously to the Bengal year 1188, the receipt of the remission last mentioned shall be held only to bind the zemindar or other proprietor of land receiving the same, to allow the right of free fuel to the extent of the manufacture established in the year aforesaid; and on the other hand, the Government shall not be bound to continue any rent or remission now paid or allowed in addition to the remission granted as aforesaid, if the manufacture shall be reduced to the standard of the said year, but on the discontinuance

A. D. 1824. REGULATION I.

discontinuance of the khalarees established since that period, or on the reduction of the extent of manufacture to the standard of the said year, Government shall be entitled to discontinue any rent or remission paid or allowed on account of such khalaree, and further shall be competent to cause a new adjustment to be made of the rent or remission to be hereafter paid on account of khalarees established since the year abovementioned.



A. D. 1824. REGULATION II.

A REGULATION *for abolishing the Furruckabad Mint, and for modifying some of the Rules in force relative to the Furruckabad Rupee;—PASSED by the Right Honorable the Governor General in Council on the 5th February 1824, corresponding with the 24th Maug 1230 Bengal era; the 20th Maug 1231 Fushy; the 25th Maug 1231 Willaity; the 5th Maug 1889 Sumbat; and the 4th Juma-dee-us-Sance 1238 Higeere.*

HEREAS provision has been made by Regulation XXVI. 1817 for the coinage of the Furruckabad Rupee, at any of the Mints established by Government: and it appears to be no longer necessary to continue the Mint at Furruckabad for the coinage of the said Rupee;—And Whereas it is expedient to modify the existing Rules relative to the currency of Furruckabad Rupees, in conformity with the principle already applicable to the Calcutta Sicca Rupee, under

Preamble.

der

A. D. 1824. REGULATION II.

der the provisions of Section I. Regulation XLV. 1818, the following Rules have been enacted to be in force from the date of their promulgation.

The Mint at Furruckabad abolished.

II. The Mint established at Furruckabad under Regulation XLV. 1803, shall be abolished; and all Rules which require or can be construed to require, that any Money or Bullion shall be sent to or received for coinage at the said Mint, are hereby rescinded:—Provided, however, that all persons, who, previously to the promulgation of this Regulation, may have brought coin or bullion to the said Mint for coinage, shall be entitled to receive the produce thereof under the Rules of Regulation II. 1812, or an equivalent sum.

Proviso in regard to coin or bullion brought to the Mint at Furruckabad for coinage, previously to the promulgation of this Regulation.

Furruckabad Rupees, and Half and Quarter Rupees, to be still receivable in all public and private transactions, if not below a certain weight.

III. In modification of the Rules contained in Sections XXXIII. and XXXV. Regulation XLV. 1803, it is hereby enacted that all Furruckabad Rupees, and Half and Quarter Rupees, shall be receivable in all public and private transactions, if, when separately weighed, the deficiency in point of weight be not more than two pies, or grains Troy 1. 875. per Rupee.

A. D. 1824. REGULATION III.

A REGULATION to empower Government to extend the Jurisdiction of Registers in certain cases.—Passed by the Governor General in Council on the 12th February 1824, corresponding with the 1st Phaugun 1230 Bengal era; the 27th Maug 1231 Fusly; the 2d Phaugun 1231 Willaity; the 12th Maug 1880 Sumbut; and the 11th Jumadee-us-Sanee 1239 Higeree.

BY the Provisions of Regulation II. 1815, it is made Preamble. competent to the Governor General in Council to invest a Register stationed at a place not being the station of the Zillah or City Dewanny Adawlut, with original jurisdiction in the cognizance and trial of summary suits originating in portions of districts different from the district to which such Register may stand appointed.—With a view to the farther relief of the Judges of the Zillah and City Courts from the arrears of business depending before them, it is expedient to make it competent to the Governor General in Council to extend the jurisdiction of such Registers in regular suits.

The

A. D. 1824. REGULATION III.

The following rules have accordingly been enacted to be in force from the period of their promulgation throughout the provinces immediately subject to this Presidency.

Registers may be empowered to investigate regular suits arising in any portion of any district, in which he may exercise the powers of Joint Magistrate.

II. First. It shall be competent to the Governor General in Council to extend the jurisdiction which may be vested in a Register, with regard to the cognizance and trial of regular suits under the Provisions of Regulation XXIV. 1814, Sections XI. XII. and XIII. Regulation II. 1821, and the other rules in force upon the subject, to those portions of other districts in which such Register may be authorized to exercise the powers of Joint Magistrate.

Provisions in the existing Regulations, applicable to such suits.

Second. The provisions contained in the existing Regulations for the guidance of Registers stationed at a distance from the Sudder station, shall be equally applicable to the trial and decision of suits which may be instituted before them or referred to them under the foregoing Clause.

Reports to be furnished by such Registers to the Judge of the Zillah or City within whose jurisdiction the suit may have originated.

Third. All periodical and other reports prescribed by the Regulations, or the order of the Sudder Dewanny Adawlut, shall be furnished by such Registers, to the Judge of the Zillah or City Courts within whose jurisdiction such suits may have originated.



A. D. 1824. REGULATION IV.

A REGULATION *to provide more effectually for the Office of Register of Deeds.—Passed by the Governor General in Council on the 12th February 1824, corresponding with the 1st Phaugun 1230 Bengal era; the 27th Maug 1231 Fusly; the 2d Phaugun 1231 Willaity; the 12th Maug 1880 Sumbut; and the 11th Jumadee-us-Sanee 1239 Higeree.*

BY Section XV. Regulation XXXVI. 1793, and the corresponding provisions in Regulations XXVIII. 1795. XII. 1805. and XVII. 1803, for Benares, Cuttack and the Ceded and Conquered Provinces, the Zillah and City Registers who are also Registers of Deeds, under those Regulations, are permitted, in case of absence from their stations, sickness, or any other disqualification from personal attendance, to appoint (with the approbation of the Judge to whom they may be Registers respectively) a deputy, being a covenanted servant of the Company, to act for them in the registry of Deeds; and such

Preamble.

A. D. 1824. REGULATION IV.

such deputy, so appointed and approved, after taking a similar oath to that prescribed for the Register, is authorized to perform the several acts which the Register is empowered to perform, under the Regulations abovementioned, and such as have been since enacted relative to the registry of Deeds; but much inconvenience has been experienced by the community in consequence of Registers, who may be on leave of absence, on deputation, or otherwise disqualified, omitting to appoint a deputy, in the mode prescribed; and also in consequence of occasional vacancies in the office of Zillah or City Register, in which case no provision is made by the existing Regulations for the performance of the duty of Register of Deeds. With a view therefore to provide against the recurrence of such inconvenience, and to supply what is defective in the existing Regulations, the following rules have been enacted, to be in force from the date of their promulgation, in the provinces immediately subject to the Presidency of Fort William.

The office for the Registry of Deeds to be established at the Sudder station of the Zillah or City Court.

II. The office for the registry of Deeds in the several Zillahs and Cities, which is provided for by Regulation XXXVI. 1793, extended to Benares by Regulation XXVIII. 1795, and to Cuttack by Section XXXII. of Regulation XII. 1805, and re-enacted for the Ceded Provinces in Regulation XVII. 1803, extended to the Conquered Provinces and Bundelkund by Clause First, Section XVII. Regulation VIII. 1805, shall, in all cases be established at the station of the Zillah or City Court, and shall, as directed by the Regulations abovementioned, be superintended by the Register of the Zillah or City Court, or where there may be more Registers than one, by the Register employed at the station

Superintended by the Register.

If there be more than one Register by the Register employed at the Sudder station.

A. D. 1824. REGULATION IV.

station of the Zillah or City Court, so long as he may continue to reside at such station, and as already required by the Regulations in force, he shall personally discharge the duties of the office committed to him, whilst present at the station, unless prevented by sickness, or otherwise; in which case, as well as in all cases of temporary absence from the station, he is permitted, as heretofore, with the approbation of the Judge of the Zillah or City Court to which he may be attached, to appoint a deputy, being a covenanted servant of the Company, and duly qualified to act for him; who after taking an oath, similar to that prescribed for the Register of Deeds, is authorized to perform the several acts which the Register is empowered to perform.

If the Register be prevented from performing this duty by sickness, &c. may appoint a Deputy.

With approbation of the Judge.

Deputy to be a Covenanted servant.
Must take oath.

III. Whenever a Zillah or City Register vested with the superintendence of the Registry Office, may be absent from the station where the office is established without having appointed a deputy, in pursuance of the foregoing Section, the Judge of the station is hereby authorized to appoint some duly qualified covenanted servant of the Company to act as Deputy Register of Deeds, and the Deputy so appointed, after being duly sworn, shall be authorized to perform the prescribed duties of the office.

If Register vested with superintendence of the office be absent from Sudder station, and have not appointed a Deputy, the Judge authorized to appoint a Deputy.

IV. It shall moreover be the duty of the Zillah or City Judge to appoint a qualified person, being a covenanted servant of the Company, to officiate as Register of Deeds, whenever, from a vacancy in the office of Register, the nomination of a deputy cannot take effect agreeably to the preceding Section.

Judge shall appoint a qualified person being a covenanted servant to act as Register of Deeds, when from a vacancy in an office of Register, a deputy cannot be appointed.

V.

A. D. 1824. REGULATION IV.

If there be no qualified person at the station, the Judge is authorized and required to perform the duty himself.

V. In the event of there being no covenanted servant at the station, to whom in the cases mentioned in the two preceding Sections, the Judge may deem it proper to confide the office of registering deeds, he is himself hereby authorized and required to perform the prescribed duties of the office.

Registry of Deeds hitherto duly executed by other covenanted servant than the Register, with the permission of Judge, in absence of Register, equally valid, as if executed by Register.

VI. The registry of all Deeds which may have been hitherto duly executed by a Zillah or City Judge, or other covenanted servant, with his sanction, in the absence of the Register, is hereby declared to be of equal validity, as if it had been executed by the Zillah or City Register.

Deputy or Acting Register to receive the fees.

VII. The deputy or officiating Register appointed under Sections II. III. or IV. of this Regulation shall receive during the time of his officiating, the fees authorized by the Regulations ; but whenever the Judge may perform the duty, under Section V. the net amount of such fees after defraying the necessary expence of the establishment, shall be carried to the credit of Government.

Fees to be carried to the credit of Government when the Judge registers deeds after defraying the necessary expence of the establishment.



A. D. 1824. REGULATION V.

A REGULATION *for extending the operation of Regulation VI. 1823, to the Provinces of Orissa, Behar and Benares, and to the Ceded and Conquered Provinces.—Passed by the Governor General in Council on the 4th March 1824, corresponding with the 22d of Phaungoon 1230 Bengal era; the 19th Phaungoon 1231 Fushly; the 23d Phaungoon 1231 Willaity; the 3d Phaungoon 1880 Sumbut, and the 2d Rujeeb 1239 Higeree.*

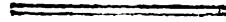
WHEREAS it has been deemed expedient to extend Preamble.
to the Provinces of Orissa, Behar and Benares, and to the
Ceded and Conquered Provinces the operation of Regulation
VI. 1823, entitled “ a Regulation for authorizing the institu-
“ tion of Summary Suits, to enforce the execution of certain
“ written engagements for the cultivation and delivery of
“ Indigo plant, and for declaring certain principles in regard
“ to the same,” the following rule has been enacted to take
effect

A. D. 1824. REGULATION V.

effect in the provinces above enumerated from the date of the promulgation of this Regulation.

Regulation VI.
1823, extended to
the Provinces of
Orissa, Behar and
Benares, and to
the Ceded and
Conquered Pro-
vinces.

II. The operation of the provisions of Regulation
VI. 1823, is hereby extended to the Provinces of Orissa,
Behar and Benares, and to the Ceded and Conquered
Provinces.



A. D. 1824. REGULATION VI.

A REGULATION *for defining the course of proceeding to be pursued by the Magistrates with respect to Individuals charged before them with two or more offences in certain cases; for modifying Clause Second, Section II. and for amending certain other provisions of Regulation XII. 1818:—PASSED by the Governor General in Council on the 25th March 1824, corresponding with the 14th Chyte 1230 Bengal era; the 10th Chyte 1231 Fussily; the 15th Chyte 1231 Willaity; the 10th Chyte 1880 Sumbut; and the 23d Rujeeb 1239 Higeree.*

WHEREAS it appears requisite to define the course Preamble.
of proceeding to be pursued in cases of individuals charged
before a Magistrate with two or more offences of the nature
described in Clause Fourth, Section II. and Clause Fourth,
Section III. Regulation XII. 1818, for each of which they
would be liable to the punishment prescribed in Clause Fifth,
Section

A. D. 1824. REGULATION VI.

Section II. and Clause Fourth, Section III. of the above Regulation ; and Whereas it appears expedient to authorize the Magistrates to commit persons charged with the offence of burglary, (as they are now authorized in cases of theft) to take their trial before the Court of Circuit whenever they may appear to the Magistrate to be deserving of a severer punishment than he is authorized to inflict, although none of the circumstances of aggravation enumerated in Clause Second, Section II. of the above Regulation may exist ; and Whereas it appears expedient to amend certain other provisions of that Regulation, the following rules have been enacted to be in force from the promulgation of them throughout the territories immediately dependent on the Presidency of Fort William.

No sentence to be passed by Magistrate on individuals charged with two or more distinct offences, punishable under Sections I, II, & III Regulation XII, 1818, until the proceedings in both cases are completed.

II. First. Whenever a prisoner may be charged before a Magistrate or Joint Magistrate with two or more distinct offences, for neither of which he may have been previously brought to trial ; but for each of which he would be subjected, on conviction, to the penalties prescribed by Clause Fifth, Section II. or Clause Fourth, Section III. Regulation XII. 1818, the Magistrate shall refrain from passing any sentence until he shall have completed his proceedings in both cases.

On conviction of two or more charges, Magistrate may pass sentence of punishment to the extent authorized for one, if such punishment appears sufficient.

Second. Should the prisoner be convicted of two or more of the offences charged, the Magistrate is authorized to reduce the punishment so as not to exceed in the aggregate thirty stripes with a ratan and imprisonment for the term of two years, provided he shall be of opinion, on consideration of the several acts of criminality established against the prisoner and

A. D. 1824. REGULATION VI.

and the circumstances of each case, that the punishment above specified is sufficient.

Third. If however the Magistrate should be of opinion that the prisoner is deserving of a more severe punishment than that above specified, he shall refrain from passing any sentence, and shall commit the prisoner to take his trial before the Court of Circuit for each offence.

If not sufficient, the Magistrate to commit the prisoner to the Court of Circuit for trial for each offence.

III. In modification of Clause Second, Section II. Regulation XII. 1818, the Magistrates are hereby declared to be empowered to commit for trial to the Court of Circuit any person charged with the offence of burglary, whenever they may be of opinion, that there exist any circumstances of aggravation (though not of the nature specified in the Clause above quoted) such as to render the prisoner deserving of a more severe punishment than the Magistrates are competent to inflict.

Clause Second, Section II Regulation XII 1818, modified.

IV. A doubt having arisen whether the amendment of Section III. Regulation XII. 1818, contained in Section IV. Regulation IV. 1820, in cases of theft, when the amount or value stolen shall exceed the sum of three hundred Rupees, was meant to be applied to purchasers or receivers of stolen property, in amendment of the Second Clause of Section IV. Regulation XII. 1818, it is hereby declared that the provision for commitment to the Court of Circuit, contained in Section IV. Regulation IV. 1820, is applicable to purchasers and receivers of stolen property, knowing at the time that such property was stolen, when the amount or value of the property stolen shall exceed three hundred Rupees.

Section IV Regulation IV 1820, applicable to purchasers and receivers of stolen property when the amount or value stolen, shall exceed three hundred Rupees.

V.

A. D. 1824. REGULATION VI.

Sections II. III and
IV. of Regulation
XII. 1818, amended.

V. It is further declared, in amendment of the provisions for commitment to the Court of Circuit, contained in Sections II. III. and IV. of Regulation XII. 1818, that a previous conviction of petty theft, not exceeding ten Rupees, when unattended with any aggravating circumstance, shall not be deemed a previous conviction of a heinous crime, such as precludes the Magistrate's judicial cognizance of a charge of burglary or theft, or of buying or receiving stolen property and requires that the prisoner be committed for trial before the Court of Circuit, in any of the Sections above-mentioned.

A. D. 1824. REGULATION VII.

A REGULATION *for explaining and amending certain parts of the Regulations at present in force, respecting the manufacture and sale of Spirituous Liquors and Intoxicating Drugs, and for enacting certain Rules for the better security of the Revenue derived from the exclusive manufacture and sale of Opium:—PASSED by the Governor General in Council on the 25th March 1824, corresponding with the 14th Chyte 1230 Bengal era; the 10th Chyte 1231 Fussily; the 15th Chyte 1231 Willaity; the 10th Chyte 1880 Sumbut; and the 23d Rajeb 1239 Higeree.*

WHEREAS doubts having arisen whether the Rules prescribed in Regulation X. 1813, are applicable to the retail sale of Spirits imported by Sea, or manufactured in this Country at Distilleries worked according to the European process

Preamble.

A. D. 1824. REGULATION VII.

process, it is advisable that such doubts should be removed; and whereas it is also deemed expedient to make certain alterations in the Rules at present in force respecting the manufacture and sale of Spirituous Liquors and Intoxicating Drugs; and whereas the existing provisions for the security of the Revenue derived from the exclusive manufacture and sale of Opium, and for the realization of the Custom duty chargeable on Foreign Opium imported by Sea, have been found insufficient; the following Rules have been passed, and are to be in force from the date of their promulgation throughout the territories immediately dependent on the Presidency of Fort William.

The retail sale of Spirits, Wines and all kinds of fermented Liquors, except under a Collector's license, declared to be illegal and subject to penalties.

II. First. It is hereby declared and enacted that the retail sale of Spirituous Liquors, whether imported by sea, or land, or manufactured in this Country, by whatever process, except under licenses from a Collector, or Assistant Collector, or other Officer duly authorized to grant such license, is and shall be considered to be illegal, and the Rules of the existing Regulations, whereby certain penalties are prescribed for the illicit sale and manufacture of Spirituous Liquors, shall be held to be equally applicable to all descriptions of Spirits, unless otherwise specially provided. In like manner the retail sales of Wines, or fermented Liquors of any description, except under license, is hereby prohibited, under pain of the same penalties, as are prescribed for the illicit sale of Spirituous Liquors.

Persons not being British born Subjects prohibited from con-

Second. Persons not being British born subjects shall not construct, or work a Distillery of whatever description within

A. D. 1824. REGULATION VII.

within the said Territories, nor sell within the same, Spirits or Wines of any kind, whether imported by sea or land, or manufactured in the Country, without a license from the Collector of the district, or other Officer in charge of the Abkarry Mehal.

constructing or working distilleries, and from selling Spirits, Wines, &c. without a license.

Third. In like manner persons being British born subjects, shall not construct or work a Distillery of any description at a distance, exceeding ten miles from the Town of Calcutta, nor retail Spirits or Wines of any kind in any part of the Territories dependent on this Presidency, without a license from the Collector of the district, or other Officer in charge of the Abkarry Mehal, or specially appointed by Government to collect the duties chargeable on Spirits manufactured by the said persons.

British born Subjects prohibited from constructing or working a Distillery at more than ten miles from Calcutta, and from retailing Spirits, Wines, &c. in any part of the country without a license from the Collector of the district.

Fourth. British born subjects who may work or construct a Distillery after the manner in which Distilleries are constructed and worked in England, at any place, of which the distance from Calcutta may not exceed ten miles, shall continue and are hereby declared to be subject to the Rules contained in Regulation II. 1802. Provided, however, that it shall at all times be competent to the Governor General in Council, by an order in Council, to invest such person or persons as may be judged proper with the powers and authority, which, under that Regulation, belong to the Justices of the Peace acting in and for the 24-Pergunnahs, and the districts adjacent to Calcutta.

Such persons constructing or working a distillery in the European manner within the limits above specified, to continue subject to the Rules contained in Regulation II. 1802.

Proviso.

Fifth. All persons not being British born subjects who

Distillers to pay the prescribed still head

A. D. 1824. REGULATION VII.

duty to the Collector
&c. in charge of the
Abkarry Mehal.

who may construct or work Distilleries as aforesaid at any place whatsoever, within the Provinces subordinate to this Presidency, as well as all British born subjects who may construct or work such Distilleries at any place, of which the distance from the Town of Calcutta may exceed ten miles, shall pay the still head duty, prescribed by the said Regulation to the Collector or Officer in charge of the Abkarry Mehal, or such other Officer as the Boards of Revenue may direct to adjust, or receive the same, and the powers vested by the said Regulation in the Justices of the Peace, acting in and for the districts aforesaid, in regard to Distilleries constructed or worked as aforesaid, beyond the limits aforesaid, are hereby vested in the Collectors and other Officers in charge of the Abkarry Mehal for their respective districts.

Collectors, &c. authorized to exercise the powers vested by Regulation II: 1802, in Justices of the Peace.

Proviso in cases where it may be deemed necessary to suspend the operation of particular Rules.

Sixth Provided however, that when from local circumstances or other sufficient cause, it shall appear to be expedient to suspend the operation of any part of the Rules contained in Sections IV. V. VI. VII. VIII. X. XI. XII. XIII. and XIV. of the aforesaid Regulation, with a view to the relief of the Distillers from unnecessary interference, it shall be competent to the Governor General in Council, by an order in Council, to direct the said rules, or any part of them to be suspended for such period as may from time to time appear proper, and in lieu thereof to prescribe such other rules relative to the payment of the duty chargeable to the passing and storing of the Spirits manufactured, and of the stills, coppers, casks, and other utensils employed in the Distillery, to the inspection and examination of the Distillery, and the

And power reserved to substitute such other rules as may from time to time appear expedient.

A. D. 1824. REGULATION VII.

the warehouses, godowns or other places used for manufacturing or storing the spirits, and to the furnishing of periodical statements and lists of the spirits and utensils aforesaid, as may from time to time be judged expedient, and for any breach of the rules so prescribed the party offending shall, in addition to all other forfeitures, that may attach to the act, forfeit to Government a sum equal to the penalty prescribed for a violation of the rule contained in the Fourth Section of Regulation II. 1802.

III. *First.* The rules contained in Sections XVI, XVII, XVIII, XIX, XX and XXI, Regulation II, 1802, are hereby declared to extend to all Spirits whatsoever, manufactured in this Country at Distilleries constructed and worked after the manner in which Distilleries are constructed and worked in England. The drawback payable on the exportation of all such Spirits shall be paid by the Collector of Customs, and the accounts thereof shall be adjusted in such manner as the Governor General in Council may direct.

To what description of Spirits the rules in force relative to a drawback on exportation are to be considered applicable.

Second. Spirits manufactured within any of the Foreign Settlements on the River Hooghly, shall not be carried out of the limits of such settlements, until a duty equal to the still head duty chargeable on Spirits, manufactured as aforesaid, shall have been paid to the Collector at Hooghly, or such other Officer as the Governor General in Council may appoint, and a pass for the same obtained from such Officer.

Spirits manufactured within the Foreign Settlements, prohibited from being carried out of the limits of such Settlements, until the still head duty shall have been paid.

IV. *First.* All persons receiving a license for the retail

Rate of duty to be paid to Government by persons receiving

A. D. 1824. REGULATION VII.

a license for the retail sale of Spirits manufactured at any European Distillery;

retail sale of Spirits, manufactured at any European Distillery, shall pay a duty to Government of such amount per gallon, as shall with the still head duty equal the highest amount, payable under the rules of Regulation X. 1813, on Spirits manufactured at the Sudder Distillery of the district in which such retail sale shall be conducted, or at the nearest Sudder Distillery, if there be none within the district, due allowance being likewise made for the difference in the strength of the Spirit.

A retail duty to be paid on all Spirits imported by Sea.

Second. All persons receiving a license for the retail sale of Spirits manufactured in Europe or America, of Batavia or Ceylon Arrack, or of any Spirits whatsoever imported by Sea, shall in like manner pay a retail duty to Government of such amount per gallon, as shall with the duty of customs, or other duty paid on the importation of the said Spirits, equal the highest amount of duty payable on Spirits, manufactured at the Sudder Distillery of the district, or at the nearest Distillery, if there be none within the district, allowance being made for the difference in the strength of the Spirits.

And upon the retail sale of Wines.

Third. Persons receiving a license for the retail sale of Wines of any sort, shall pay a retail duty to Government equal to the duty payable under the above Clauses on proof Spirits.

Retailers of Wines or Spirits previous to receiving a license to enter into engages

Fourth. Persons receiving licenses for the retail of Wines or Spirituous Liquors, shall be previously required to

enter

A. D. 1824. REGULATION VII.

enter into such agreements, relative to the payment of the retail duty, and with such security as the Officer granting the license, or the Board, or other authority, under which such Officer may be placed, shall from time to time direct; and any breach of the conditions stipulated in such agreements shall, besides the forfeiture of any penalty specially provided for, subject the offender to the penalties prescribed for the illicit sale of Spirituous Liquors.

ments, and give security for paying the retail duty.

Penalty for any breach of such engagements.

V. First. The wholesale vend of Wines and Spirits beyond the limits of Calcutta, excepting under licenses from the Collector, or other Officer in charge of the Abkarry Mehal, is hereby prohibited. Persons receiving such licenses shall pay a fee of sixteen rupees for each license received by them.

Prohibition against the wholesale vend of Wines and Spirits, beyond the limits of Calcutta, except by license.

A fee to be paid for such license.

Second. Any sales of Wines or Spirituous Liquors, in a less quantity than two gallons, shall be held to be a retail sale.

The Sale of less than two gallons of Wines or Spirits to be considered a retail sale.

VI. Licenses for the retail sale of Spirits, manufactured at the Sudder Distillery, as well as licenses to persons authorized to manufacture or sell Spirits manufactured after the Native process, at places beyond the boundaries prescribed for the Sudder Distilleries, shall continue to be granted under the provisions of Regulation X. 1813. Provided, however, that such part of the said provisions as prohibit the introduction within four coss of the place, at which the Sudder Distillery of a district is stationed, of Spirits manufactured at any other place, shall be held to apply only to persons introducing

License for the retail sale of Spirits manufactured at or beyond the boundaries of the Sudder Distilleries to be granted, as heretofore.

Proviso.

Spirits

A. D. 1824. REGULATION VII.

Spirits within the said limits, without having a regular license or pass from an Officer authorized by Government to grant the same, and shall not be construed to restrict the Revenue authorities from granting licenses or passes, nor to affect their validity when granted.

Such parts of the Regulations in force as restrict the Revenue authorities in regard to the period for granting licenses for the manufacture and sale of Spirits, &c. rescinded.

VII. First. Such parts of Sections XIX. and XXVII. Regulation X. 1813, or of any other provision, or Regulation in force, as restrict or can be construed to restrict the Revenue authorities in the exercise of their discretion relative to the period for which licenses for the manufacture or sale of Spirituous Liquors, Taury or Putchwye, or of intoxicating drugs, shall be granted, is hereby rescinded.

Licenses for the retail sale of Spirits, &c. to be granted for one year, unless otherwise specially ordered by Government or the Board of Revenue.

Second. Licenses granted under the provisions of this or any other Regulation, for the retail sale of Spirituous Liquors, Taury, or Putchwye, or of intoxicating drugs, shall be in force for one year only, from the date on which they may be granted, unless where otherwise specially directed by Government, or by the Board of Revenue, or other authority exercising the powers of that Board, who are hereby declared to be competent, subject to the restriction hereinafter prescribed, to cause licenses for the manufacture or sale of the said articles to be granted for such periods as may in each case be deemed expedient.

Power vested in the Board of Revenue to modify and alter the terms of licenses and engagements as may from time to time appear expedient.

Third. It shall also be competent to the Board of Revenue, or other authority exercising the powers of that Board, with the sanction of Government, to alter and modify the stipulations,

A. D. 1824. REGULATION VII.

stipulations contained in the licenses held and engagements executed by licensed manufacturers or venders of Spirituous or fermented Liquors, Taury, Patchwye, or of intoxicating drugs, as may from time to time appear expedient, any thing in the existing Regulations notwithstanding, and any violation by such vender or manufacturer of the stipulations specified or engagement executed by him, shall subject the party to the penalties prescribed for illicit sale.

Fourth. All licenses as aforesaid shall at all times be resumable by the Officer, by whom they may have been granted, or by any other Officer exercising similar or superior powers, in the management or control of the Abkarry Department at the place, or places to which the license may apply. Provided, however, that if in any case a license shall be resumed, or refused to be granted by the Collector of a district, or Officer in charge of the Abkarry Mehal, and the party may consider himself aggrieved by the order passed by the Collector in his case, he shall be at liberty to appeal from the order of the Collector to the Board of Revenue, or other authority exercising the powers of that Board: and the Board or other authority aforesaid will confirm, modify, or annul the said order as the circumstances of the case may appear to require. Provided further, that, if a Collector or other Officer in charge of the Abkarry Mehal shall cancel the license granted to any retail vender of Spirituous Liquors, or intoxicating drugs, for any cause excepting for a breach of the peace, or a violation of any of the Regulations, or orders of Government, without previous notice of one month, the party whose license may be cancelled shall receive such compensation for any damage

All licenses forfeited liable to resumption.

Proviso allowing an appeal to the Board of Revenue in such cases.

Who may award a compensation to the party aggrieved, unless he has broken the peace or violated any of the Regulations.

A. D. 1824. REGULATION VII.

Courts of Justice prohibited from interference.

Fifteen days notice to be given in certain cases to the Collector before the year expires, or in failure the license and engagement to remain in full force.

damage he may thereby sustain as the Board of Revenue, or other authority aforesaid, shall adjudge on a consideration of the circumstances of the case : but no suit, for the recovery of damages alleged to be sustained, from the revocation of a license by a Collector or other Officer in charge of the Abkarry Mehal, shall be entertained by any Court of Judicature. Provided likewise, that licenses granted under the provisions of Regulation X. 1813, or Regulation XIII. 1816, of which the period may be limited to one year, and the corresponding engagements entered into by the venders of Spirituous Liquors and intoxicating drugs, shall be required to be formally renewed from year to year : but if the person or persons holding such license shall not give notice to the Collector, or other Officer in charge of the Abkarry Mehal, fifteen days previous to the expiration of the year, according to the era current in the district, of his or their intention to relinquish it at the expiration of the year, and the license be not revoked by the Collector or Officer aforesaid, the license held and engagement entered into by the party shall remain in full force as if the said license and engagement had been solemnly renewed.

Board of Revenue declared competent to sanction the grant of licenses of the duties leviable on the manufacture and sale of Spirits, &c for such periods as may appear advisable.

VIII. *First.* The Board of Revenue, and other authorities exercising the powers of that Board, are similarly declared competent under the restriction hereafter prescribed, to cause leases of the duties leviable on the manufacture and sale of Spirituous or fermented Liquors, Taury and Putchwyc, and of intoxicating drugs, to be granted for such periods as they may deem advisable, such leases to be liable to be revoked by orders of the said Board, or other authority, or of the Governor General in Council, and compensation to

be

A. D. 1824. REGULATION VII

be awarded in such case to the party, in the manner above prescribed for the case of the resumption of licenses.

Second. The rules contained in Regulation XVII. 1814; relative to the recovery of arrears due from persons selling, or manufacturing Spirituous Liquors, Taury, Putchwye, or intoxicating drugs, shall be, and be considered equally applicable to persons to whom the duties leviabie on the manufacture and sale of the said articles, or any of them may be farmed, and to the sureties of such persons. Provided further, that the farmers of such duties shall be entitled to use and cause to be enforced the same means and process for the recovery of arrears due to them by the venders and manufacturers of the article aforesaid, or any of them, within the limits of their respective farms, as zemindars, or other sudder malgoozars, do or may lawfully use and cause to be enforced for the realization of arrears of rent due by their under tenants, subject to the same rules and restrictions as attach to such zemindars, and sudder malgoozars in that behalf.

The existing rules for the recovery of arrears due by the venders or manufacturers of Spirits, &c. declared equally applicable to the farmers of duties and their sureties.

Proviso entitling the farmers of duties to enforce the payment of arrears due to them.

IX. First. No licenses or leases for a period exceeding five years shall be held to be binding on Government, unless they shall have been granted with the sanction of the Governor General in Council.

Licenses or lease for more than five years declared invalid unless sanctioned by the Governor General in Council.

Second. The following rules are passed in modification of the provisions contained in Section III. Regulation X. 1813.

Third. It shall be competent to the Board of Revenue,

Board of Revenue empowered to authorize the manufacture of

OR

A. D. 1824. REGULATION VII

Putchwee and other Spirituous Liquors &c. to be established under the rules in force in any district and subject to its authority.

or other authority exercising the powers of that Board, with the sanction of Government, to cause manufactories of the Liquor denominated Putchwee, or any other Spirituous Liquor, or intoxicating drug, to which the system may be advantageously applicable, to be established in all or any of the districts subject to its authority, under the same rules and provisions as are prescribed in Regulation X, 1813, for the establishment and management of Sudder Distilleries in so far as the same can be applied, and likewise with the said sanction, to make such alterations in, and additions to the existing rules and provisions relative to the management of the said establishments, as may from time to time be deemed expedient.

And to amend and alter such rules when necessary.

Board of Revenue authorized to direct the discontinuance of established Sudder Distilleries whenever such a measure may be deemed expedient

Fourth. It shall and may be lawful for the Board of Revenue, or other authority exercising the powers of that Board, to direct the discontinuance of the Sudder Distillery, or Distilleries, established under the provisions of the aforesaid Regulation, within any of the districts under their superintendence, whenever and so long as such a measure may appear to be expedient, and in such cases, and so long as the said Distillery or Distilleries may be discontinued; the general rules applicable to places beyond the limits of Sudder Distilleries shall apply to the sudder station of the Collector, Deputy or Assistant Collector, and its vicinity, the special provisions relative to Sudder Distilleries and the places within limits thereof being; to the like extent and for the like period suspended.

Application of the general rules in such cases.

Fifth.

A. D. 1824. REGULATION VII.

Fifth. Provided also, that it shall and may be lawful for the said Board, or other authority aforesaid, to fix the limits within which the Spirits manufactured at any Sudder Distillery are exclusively to be sold, and the special rules applicable to such Distilleries enforced in such manner as may in each case from time to time appear to be expedient, and wherever the special rules aforesaid may so cease, the manufacture and sale of Spirituous Liquors will of course become subject to the general provisions applicable to places beyond the said limits.

Board of Revenue empowered to fix the limits within which Spirits manufactured at a Sudder Distillery must be sold.

X. First. If any British born subject shall retail Spirits or Wines of any description in any place, of which the distance from the town of Calcutta may not exceed ten miles, without a license duly granted to him, he, she, or they, so offending, shall for every such sale, forfeit the sum of Sicca Rupees five hundred, to be heard, adjudged, and determined, according to the rules prescribed in Section XXXIII. Regulation II, 1802.

Penalty to which British born Subjects are declared liable for retailing Spirits or Wines at no greater distance than 10 miles from Calcutta, without a regular license for so doing.

Second. The rules contained in Sections XXI. XXII. XXIII. and XXIV. Regulation X. 1813, are hereby declared applicable to all persons, as well British born as others, who shall retail in any part of the provinces subordinate to this Presidency, at the distance of more than ten miles from Calcutta, Spirituous Liquors, or Wines, of any description, without a license, as well as to all persons not being British born, who shall retail Spirituous Liquors of any description, without a license, in any place beyond the limits of Calcutta.

The existing penal Rules declared applicable to all persons (British born and others) who without a license shall retail Spirits or Wines at any place distant more than ten miles from Calcutta.

And to all persons not being British born, who without a license may retail Spirits at any place beyond the limits of Calcutta.

A. D. 1824. REGULATION VII.

Penalty on persons conveying away Foreign or other Spirits not intended for private consumption, without a pass attesting the payment of the prescribed duties.

XI. Foreign Spirits, and Spirits manufactured in this Country, according to the European process, which may be found in transit without the proper Pass, Rowannah, or Certificate attesting the payment of the import or still head duty, not being evidently designed for the immediate private use or consumption of the owner, shall be confiscated, and the owner or person in charge of the same shall be subject to the penalties prescribed in Regulation X. 1813, for the illicit sale and manufacture of Spirituous Liquors and intoxicating drugs; the said forfeiture and penalty to be adjudged and determined and enforced, according to the rules of the said Regulation, and other existing Regulations, relative to the adjudication and enforcement of fines and forfeitures for illicit dealings in Spirits and intoxicating drugs. The same penalties shall attach to any person not being a licensed vender, who may be found in possession of any quantity of Spirits or intoxicating drugs, exceeding the quantity which licensed retail venders can, or may, legally sell or allow to be removed from their shops. Provided, however, that the above rules shall not be considered to apply to Liquors which individuals may have legally purchased for private use, and if the quantity may not exceed what the condition and circumstances of the party may render it probable that he should possess for that purpose.

Provide

Certificates attesting the payment of the still head duty to be granted by the Collector for one year only.

XII. First. Certificates attesting the payment of the still head duty shall be granted to all persons removing Spirits from any established Distillery by the Officer or Officers entrusted with the collection of the same, or such per-

A. D. 1814. REGULATION VII.

such as he or they may appoint. Such Certificates shall be in force for one year only from the date on which they may be granted; but the owner of the Spirits covered by any Certificate shall be entitled to an exchange Certificate for another year, on applying to the Officer in charge of the Abkarry Mehal, and satisfying him that the identical Spirits are forthcoming, such Certificate being renewable in like manner yearly. A fee at the rate of two per Cent. on the amount of the duty specified in the Certificate, shall be paid to the Officer granting a renewal of it.

But an exchange Certificate for another year may be granted on application.

A fee to be paid on such renewal.

Second. Any dealer in Spirits being desirous of dividing a dispatch of Spirits, covered by a single Certificate, into smaller quantities, shall be entitled to receive, from the Officer in charge of the Abkarry Mehal, as many parcel Certificates as he may require, on surrendering the original Certificate, and satisfying the Officer that the identical Spirits therein referred to, are forthcoming. A like fee of two per Cent. on the amount specified in the parcel Certificates, shall be paid to the Officer granting the same.

Dealers in Spirits if desirous of dividing a dispatch of Spirits entitled to receive parcel Certificates on surrendering the original Certificate and furnishing satisfactory information.

A fee to be paid on such occasions.

XIII. *First.* Any person entrusted with the charge of a Sudder Distillery, or in any manner employed by the Collector of the Abkarry Revenue, who may be convicted in the mode prescribed by Section XXII. Regulation X. of 1813, of any fraudulent breach of trust in the execution of his duty, shall be subject to the penalties prescribed by Section XXI. of the said Regulation.

To what penalties persons in charge of Sudder Distilleries are subject on being convicted of a fraudulent breach of trust.

Second.

A. D. 1824. REGULATION VII.

Punishment to which Native Officers are subject on being convicted of conniving at the establishment of unlicensed shops.

Second. Cutwals, Darogahs of Police, Cutwals of Military Bazaars, and other Native Officers, invested with local jurisdiction, who may authorize, support, countenance or connive at the establishment of any unlicensed shop or shops in any place subject to their control or influence, shall, besides being liable to dismissal from Office, be further subject on conviction before the Magistrate of the Zillah, to the payment of a fine not exceeding Rupees five hundred, the fine, if not duly paid, shall be commutable to imprisonment for a period not exceeding six months.

Informers entitled to a moiety of the fine on the conviction of a Native Officer.

Penalty in Cases where such information originates in malice, &c.

XIV. Any person giving information, by which a Native Officer shall be prosecuted to conviction, shall be entitled to a moiety of the fine which may be levied from the offender. But should it appear on investigation that the information originated in malice, or in motives clearly vexatious and unwarrantable on the side of the informant, it shall be competent for the Officer by whom the case may be tried, to impose such a fine as may appear to be reasonable, not exceeding however in any case fifty Rupees, or to order the offender to be imprisoned for a period not exceeding fifteen days.

Churrus allowed to be retailed under the same rules and restrictions, as Ganja, &c.

XV. By Clause Second, Section XV. of Regulation X. 1813, the sale of Churrus is prohibited; but on a strict examination of that article it does not appear that it is of the noxious quality supposed, nor in any respect more prejudicial to health than Ganja, or other intoxicating drugs, the sale of which has been allowed. It is therefore hereby declared that Churrus may be retailed in the same manner, and, under the

same

A. D. 1824. REGULATION VII.

same rules and restrictions, as Ganja, and other intoxicating drugs.

XVI. First. The following Rule is enacted in lieu of Section XXX. Regulation X. 1813.

Second. If any proprietor, farmer, sezawul, tehsildar or other manager of land shall authorize or connive at the illicit manufacture or sale of Spirituous Liquors, Taury, or intoxicating drugs, whether in a dry state or infused in water or other fluid, within the estate or farm held or managed by them, he shall, on conviction before the Collector of Land Revenue, or other Officer in charge of the Abkarry Mehal, be liable to the payment of a fine not exceeding Rupees five hundred, commutable, if not paid, to imprisonment for a period not exceeding six months.

Punishment to which Proprietors and Managers of land are declared liable on being convicted of conniving at the illicit manufacture or sale of Sprints, intoxicating drugs, &c. within their estates or farms.

Third. All charges of the nature specified in the above Clause are hereby declared cognizable exclusively by the Collector of Land Revenue or other Officer in charge of the Abkarry Mehal, any thing in the existing Regulations to the contrary notwithstanding, and the investigation thereof shall be conducted under the rules contained in Section XXII. Regulation X. 1813. Provided however, that the Collector or other Officer aforesaid shall not in such cases issue a warrant for the apprehension of the person, charged with the said offence, but shall proceed in the manner prescribed in Section LXXXIV. Regulation XIII. 1816, in regard to persons accused of acts done in violation of the rules of that Regulation.

Such charges declared cognizable by the Collector and to be investigated under the rules in force.

Proviso against the issue of a warrant in such cases.

Fourth.

A. D. 1824. REGULATION VII.

Further proviso as to the mode of proceeding on such occasions.

Fourth. Provided further, that the rules and provisions contained in Sections LXXXI. LXXXII. LXXXV. LXXXVI. LXXXVII. LXXXVIII. LXXXIX, and XC. Regulation XIII. 1816, shall be held and considered applicable to all cases, in which persons shall be accused before the Collector or other Officer in charge of the Abkarry Mehal, of acts rendering them liable to any of the penalties prescribed in this Regulation or Regulation X. 1813.

Power reserved to Government for granting authority to Public Officers and others to seize contraband Spirits, Opium, &c. within certain limits.

XVII. *First.* In modification of the rule contained in Section XLI. Regulation XIII. 1816, it is hereby enacted, that it shall and may be lawful for the Governor General in Council, to grant authority to such Public Officers, or other persons whatsoever, to seize and detain contraband Spirits, Opium, and other intoxicating drugs, and within such local limits as he may from time to time judge necessary or expedient.

Mode of proceeding to be observed on such occasions.

Second. Whenever any person not vested with powers of seizure by the general Regulations may be specially authorized to seize, under the above rule, the arrangement shall be notified by an advertisement published in the Cutcherry of the Officer in charge of the Abkarry Mehal, and in the Adawlut of the City or Zillah within the jurisdiction of which the authority so given is to be exercised.

Penalty on persons concerned in encouraging or advising the illegal cultivation of the poppy.

XVIII. *First.* Any person who shall directly or indirectly be concerned in, or who shall in any way, cause, encourage, promote or advise the illegal cultivation of the poppy shall

A. D. 1824. REGULATION VII.

shall be liable to the same penalties and forfeitures, as are prescribed for the case of persons illicitly cultivating the poppy.

Second. All Native Officers of Government of whatever description, including Chokeedars, Pykes, or other Officers of Village Police, are strictly enjoined to assist in preventing the illicit cultivation of the poppy, by giving instant information to the authority to which they are immediately subordinate, whenever it may come to their knowledge, that any land has been illicitly so cultivated: and if any Officer aforesaid shall neglect to give information as above directed, or shall in any respect connive at the illicit cultivation of the poppy, he shall be liable to the same penalty as prescribed for the case of Police and Abkarry Darogahs permitting or conniving at the same by Section XXXVI. Regulation XIII. 1816.

Native Officers required to assist in preventing the above offence.

Penalty in case of neglect of duty.

Third. The like penalty shall attach to any Putwaree who may neglect to inform the Canoongoe of the Pergunnah, or the Collector of the district, of the illicit cultivation of the poppy, whenever the same may come to his knowledge.

Similar penalty on Putwarees.

Fourth. Provided further, that in all cases wherein any person or persons may be convicted of illicit dealings in regard to Opium, if the forfeiture incurred shall not amount to the sum of five hundred Rupees, the person or persons aforesaid, shall each of them, forfeit to Government such further sum in addition to the prescribed forfeiture, as with the same may make the total penalty imposed amount to the said sum of Rupees

Proviso in cases where the value of forfeited Opium may not amount to the full sum of the penalty incurred.

five

A. D. 1824. REGULATION VII.

five hundred, the said penalty if not paid to be commutable to imprisonment for a period not exceeding six months.

Penalty on persons purchasing, bargaining for or encouraging the embezzlement of Opium, through the medium of cultivators of the poppy, or those employed in the provision of Opium on account of Government.

Fifth. Any person or persons purchasing or receiving Opium from a cultivator or other person, who may have entered into engagements for the cultivation of the poppy, or who may be employed in the provision of Opium on account of Government, or bargaining for the purchase of Opium with such cultivator, or other person aforesaid, or in any way causing, encouraging, or advising such cultivator or person to embezzle or illegally dispose of any Opium, shall each and all of them forfeit to Government a sum equal to three times the penalty, prescribed in Section XLV. Regulation XIII. 1816, for the illicit purchase or possession of Opium, viz. the sum of twenty-four and forty-eight Rupees per seer on the quantity of Opium purchased, bargained for, or designed to be illicitly disposed of, as the case may be; and in cases wherein the said forfeiture shall not amount to the sum of one thousand and five hundred Rupees, the party or parties aforesaid shall each of them forfeit such further sum, as with the forfeiture aforesaid, shall make the total penalty imposed amount to Sicca Rupees one thousand and five hundred, the said fines if not paid shall be commutable to imprisonment, for a period not exceeding twelve months. In addition to the said penalties the offender shall be subject to imprisonment for the term prescribed in the aforesaid Section, for cases of illicit purchase or possession of Opium.

Proviso in cases where the Opium illegally purchased or bargained for shall not amount to the sum of one thousand and five hundred Rupees.

Native Officers of Government required to suppress the

Sixth. Native Officers of Government of every description, and especially all such Officers in the districts within which

A. D. 1824. REGULATION VII.

which or in the neighbourhood of which Opium is manufactured on the public account, are hereby strictly enjoined to assist to the utmost of their power in the suppression of the illicit sale, purchase, importation, transportation or possession of Opium, by seizing the same, if authorized to do so, or if not vested with the power of seizure, by giving immediate information to the authority to which they may be respectively subject, of all instances of such illicit sale, purchase, importation, transportation, or possession of Opium, which may come to their knowledge; and any Native Officer aforesaid, who may connive at the illicit sale, purchase, importation, transportation, or possession of Opium, or who may neglect to give information in either of those cases, shall, on conviction before the Zillah or City Magistrate, (if the Native Officer be subordinate to them, or in other cases before the Collector of Land Revenue or Officer in charge of the Abkarry Mehal) be liable to a fine not exceeding eight Sicca Rupees for each and every seer so sold, purchased, imported, transported or possessed with his knowledge or connivance, commutable in the event of its not being paid to imprisonment for a period not exceeding six months. And if the quantity of Opium, so sold, purchased, imported, transported, or possessed cannot be ascertained, then and in that case the Officer offending as aforesaid, shall be liable to a fine not exceeding one thousand Rupees, commutable as aforesaid to imprisonment for a period not exceeding six months.

illicit sale, purchase and possession of Opium by every means in their power.

Penalty on being convicted of connivance, or neglect of duty.

Seventh. Any person who may by force or threats prevent an Officer from effecting the seizure of any Opium, suspected

Punishment for forcibly resisting a public Officer employed in the seizure of contraband Opium.

A. D. 1824. REGULATION VII.

suspected to be contraband, or who may forcibly resist such Officer in the execution of that duty, shall in addition to the penalty prescribed for cases of connivance, be liable on conviction before a Magistrate to a fine not exceeding one thousand Rupees. Parties so offending shall further be liable in the event of an affray, or other breach of the peace occurring in consequence of their resistance, to be punished under the general rules applicable to such cases.

Officers how to proceed in cases where they may apprehend opposition or resistance in making seizures of contraband Opium, &c.

Eighth. It is hereby further declared and enacted, that if any Officer authorized to attach Opium, shall have seized, or be about to seize any dispatch of Opium on information on suspicion of it's being contraband, or shall have effected, or be about to effect the attachment of the cattle, carriages or boats used in transporting such Opium, and shall have reason to apprehend forcible resistance, such Officer shall apply to the nearest Darogah to aid him in the execution of his duty; and all Darogahs or other Officers in charge of Thannahs or Chokies, to whom such application shall be made, or who may otherwise have reason to apprehend the occurrence of a breach of the peace, in consequence of a seizure of Opium, shall immediately afford the requisite aid to effect the seizure and preserve the peace.

Such seizures to be made at the sole risk and responsibility of the Officers seizing.

Ninth. Such seizures shall be made on the responsibility and at the risk of the Officers authorized to seize, and the Police Officers shall not be competent to exercise any discretion in regard to the propriety or otherwise of the seizure, which they may be called upon to support, but shall be careful to prevent any unnecessary violence.

A. D. 1824. REGULATION VII.

XIX. First. Whatever judicial powers are declared by Regulation XIII. of 1816, to be vested in the Collectors of Land Revenue or Officers in charge of the Abkarry Mehal, shall also belong to, and be discharged by the Opium Agents of Behar and Benares, and their respective Deputies, and the investigation of all suits, complaints, or informations, which may come before them for the recovery of any fine or penalty recoverable by Government, or by the informer, on account of the illicit cultivation, manufacture, sale, purchase, importation, transportation, or possession of Opium, shall be conducted under the same rules as are in force, for the guidance of the Collectors of Land Revenue or other Officers in charge of the Abkarry Mehal.

The Opium Agents of Behar and Benares empowered to exercise the Judicial powers vested in Collectors of Revenue by Regulation XIII. 1816.

Second. Provided however, that the Board of Customs, Salt and Opium, shall exercise the same control over the Opium Agents of Behar and Benares, and their respective Deputies (including Collectors of Land Revenue, when employed in the Opium Department) in the discharge of the duties intrusted to them under this Section, as the Board of Revenue are directed to exercise over the Collectors of Land Revenue, or Officers in charge of the Abkarry Mehal by Section XCVI. Regulation XIII. of 1816, and appeals from the judgment passed, or the acts done by the Opium Agents and their Deputies, shall be preferred to the Board of Customs, Salt and Opium, under the same rules and condition, as are prescribed by Section XCVI. Regulation XIII. of 1816, in the case of appeals to the Board of Revenue, from the judgment of Collectors of Land Revenue, or other Officers

Subject to the control of the Board of Customs, Salt and Opium

in

A. D. 1824. REGULATION VII.

in charge of the Abkarry Mehal.

Medical Officers when required by the Collectors and Agents, to regulate and class all confiscated Opium, under distinct heads.

XX. It shall be the duty of all Medical Officers, who may be called upon by the Collectors of Land Revenue or other Officers in charge of the Abkarry Mehal, or by the Opium Agents of Behar and Benares, and their respective Deputies, to report on the quality of any seized or confiscated Opium, to class the same under one of the four following heads, &c.

“ Good Opium,” by which is meant perfectly pure Opium.

“ Marketable Opium,” or Opium having one quarter of Foreign matter in it.

“ Inferior Opium,” or Opium having more than one half of foreign matter in it; or

“ Useless Opium,” by which is to be understood Opium so adulterated as not to be fit, for any of the ordinary purposes of the drug, medicinal, or otherwise.

Opium Agents not entitled to any share of rewards as heretofore for Opium seized and confiscated by their Officers or under their orders.

XXI. *First.* The Opium Agents and their Deputies shall not be entitled to any share of the rewards, heretofore received by them for Opium, which may have been attached, or confiscated by their respective order, or by their respective Officers, and, in further modification of the provisions of Regulation XIII. 1816, and XI. of 1818, relative to the rewards to be paid

A. D. 1824. REGULATION VII.

paid on the seizure and confiscation of contraband Opium, the following rules are enacted. Provided also, that it shall be competent to the Governor General in Council, by an order in Council, to discontinue the payment of the said rewards to any other Officers, being covenanted servants of the Company, and to modify the distribution thereof in such manner as may from time to time appear expedient.

* Provide as to the discontinuance of rewards to other Officers.

Second. In cases any attachment of illicit Opium shall be made on information, and the Opium shall be confiscated, the person or persons on whose information the same may have been seized, shall be entitled, provided the Opium is declared by the Civil Surgeon of the station to be "Good," to a reward calculated at the rate of one rupee eight annas per seer of 82 sicca weight on the Opium so confiscated; and the Native Officer or Officers of Government, who upon such information made the attachment, or were immediately concerned in making it, shall be entitled to a similar reward. If the seizure of such Opium shall have been made exclusively by the Officer or Officers of Government, and not upon information given by any other person, such Native Officer or Officers shall be entitled to a reward at the rate of three rupees per seer of 82 sicca weight in the Opium, which may have been seized and confiscated.

Specification of rewards to be paid to informers and Native Officers concerned in the seizure of "Good" Opium.

Third. If the Opium shall be declared marketable, the informer or informers shall be entitled to a reward of twelve annas per seer of 82 sicca weight on the quantity of Opium seized and confiscated, and the Native Officer or Officers

Rewards for the seizure of marketable Opium.

cers

A. D. 1824. REGULATION VII.

cers who seized it upon such information to a similar reward ; in case the seizure of such Opium shall have been made exclusively by the Officer or Officers of Government, and not upon information, such Officer or Officers shall be entitled to a reward of one rupee eight annas per seer of 82 sicca weight on the quantity of Opium, which may have been seized and confiscated.

Rewards for the seizure of inferior Opium.

Fourth. If the Opium shall be pronounced "Inferior", the informer or informers shall receive a reward of ten annas per seer on the quantity confiscated, and the seizer or seizers of the Opium on such information shall be entitled to a reward at the same rate.

In the foregoing cases informers to receive a moiety and Native Officers a fourth of all fines and of the proceeds of Boats, Carriages, Cattle, &c. seized with contraband Opium.

Fifth. In either of the three foregoing cases, that is to say, whenever Opium shall be seized and confiscated, which is declared by the Medical Officer to be either good, marketable, or inferior, the persons on whose information the same may have been seized, shall receive one half of any fine which may be levied in consequence, and a moiety of the amount proceeds of the sale of any boat, carriage, or other vehicle, bullock, or other beast of burthen, box, chest, or other package, which may have been seized with it, and the Native Officer or Officers who seized it upon such information, to one fourth of the fine that may be levied, and a similar proportion of the amount proceeds of the confiscated article that may have accompanied it. If the seizure shall have been effected exclusively by the Officers of Government and not upon information, such Officer or

But if the seizure is effected by Native Officers without the intervention of an informer, such Officers to receive three fourths of the fines and proceeds.

Officers

A. D. 1824. REGULATION VII.

Officers shall receive, besides the rewards above assigned to them, three fourths of any fine levied in consequence of the seizure, and an equal proportion of the amount proceeds of the sale of the boat, carriage or other vehicle, bullock, or other beast of burthen, box, chest, or other package, which may have been seized and confiscated.

Sixth. No reward shall be payable on Opium declared to be useless which may be seized and confiscated.

No reward to be given for the seizure of useless Opium.

XXII. Whenever any party shall have been subjected to a fine under the provisions of this Regulation, it shall be competent to the Officer, by whom the fine may have been adjudged, in the event of its not being immediately discharged, not only to transmit the party fined to the Judge of the Dewannee Adawlut in order that he may be confined as already provided for, but likewise to have recourse to the attachment and sale of any personal property belonging to the party; and in the event of the amount of the fine not being liquidated by the sale of such personal property, recourse shall then be had to the sale of any real property which may belong to the party, under the rules for the sale of lands in liquidation of arrears of Revenue.

Collectors, &c. how to proceed to compel payment of fines under this Regulation.

XXIII *First.* It is hereby enacted, that it shall and may be lawful for the Opium Agents and Deputy Opium Agents, subject to the orders of the Board of Customs, Salt and Opium, to punish any of the Native Officers belonging to their establishments, as well as Muhtoes and other intermediate managers between the Officers of Government and the Opium ryots,

Opium Agents and their Deputies empowered to punish their Native Officers, &c. for neglect of duty or acts of oppression.

A. D. 1824. REGULATION VII.

ryots, for any neglect or breach of duty, or any act of oppression which may not appear to be such as to require the interposition of the Magistrate or Criminal Courts, by a moderate fine, not exceeding in any case fifty rupees, and commutable, if not paid, into imprisonment in the Dewanny Jail for a period not exceeding one month.

And to recover balances due by Opium cultivators, &c. by a distraint and sale of Lands, with such powers as are vested in the Collectors of the Land Revenue.

Second. Provided also, that it shall and may be lawful for the Opium Agents, and Deputy Opium Agents, with the sanction of the said Board, to recover any balances or sums of money due by any Opium cultivator, or by any of the subordinate Officers of the factory, or by any Muhtoo, or intermediate manager, or by the surety of such cultivator, officer, or manager aforesaid, by the process of distraint and sale in the same manner, and with the same powers as Collectors of the Land Revenue are authorized to exercise in distraining, for the recovery of rents due by ryots, and other tenants in estates held khas.

SPECIAL RULES FOR CALCUTTA.

Unlicensed persons residing in Calcutta prohibited from having in their possession more than a pound of foreign Opium, unless under a Certificate from the Secretary to the Board of Customs, Salt and Opium.

XXIV. First. With a view of better securing the duty imposed on the importation of foreign Opium by sea, under the rules of Regulation XVI. of 1817, it is hereby enacted, that no person not being specially licensed by the Collector of Sea Customs in Calcutta, or by the Board of Customs, Salt and Opium, shall within the City of Calcutta, have in his possession more than one pound of Opium at a time, without a certificate from the Secretary to the said Board, evidencing that the same has been regularly imported by sea, and paid the

A. D. 1824. REGULATION VII.

the duty prescribed in such case, or that it has been purchased at one of the sales held on the public account in Calcutta, and any Opium exceeding one pound in quantity, which may be found without such a document to protect it, or which may disagree in any respect with the certificate in the possession of individuals not being licensed as aforesaid, shall be forfeited to Government, and shall be seized by or under the warrant of the said Collector, or any of the Magistrates of Calcutta, and the person or persons in whose possession it was found, shall forfeit to Government a sum equal to three times the amount of the duty imposed on the importation of the article by sea under the Regulation aforesaid.

Penalty in cases where more than a pound of foreign Opium is discovered without such a certificate to protect.

Second. The Certificates directed to be issued by this Regulation from the Office of the Board of Customs, Salt and Opium, shall contain, besides such other particulars as to that authority may appear fit, the name of the holder, the quantity of the drug, and purpose for which it is allowed to be retained, the number of the lot or lots as per sale book, if purchased at the Calcutta sales, with the number and mark on each of the chests, the cost of the Opium per chest, and the date of the sale ; and in the event of it's having been imported by sea, the date and number of the Opium as entered in the Import Registry Book of the Custom-house, the name of the importer, and of the ship in which it was imported, and each certificate so issued shall be separately registered by the Secretary to the Board aforesaid, and shall bear the signature of that Officer in evidence of it's authority.

What such certificates are to contain, and by whom to be registered.

Third.

A. D. 1824. REGULATION VII.

Rule to be observed by persons applying for permission to export by Sea Opium covered by a Certificate.

Penalty for an infringement of such rule.

Third. In case it shall be required to export by sea any Opium so covered by a certificate, it shall be the duty of the exporter to surrender the certificate at the time of his making his export application to the Collector of Sea Customs, and any Opium passed or attempted to be passed for exportation by sea without a certificate, or which may not correspond with the certificate, shall be forfeited as aforesaid, and the person or persons in whose possession it may be found, shall be liable to the penalty prescribed in the first Clause of this Section, for the case of the illicit possession of Opium generally in Calcutta.

Certificates to be in force for one year only.

But if produced before the expiration of the year may be renewed at the discretion of the Board.

Unrenewed Certificates after the lapse of a year to be considered null and void.

Fourth. Certificates issued under the above rules shall be in force for one year only from their date, provided, however, that it shall be competent to the Board of Customs, Salt and Opium, to authorize their renewal for another year, and so on successively, as often as they may think proper, in the event of their being produced before the expiration of the period, for which they may respectively be current. Certificates which have exceeded the term of their currency, shall be considered as wholly null and void, and shall in no degree protect any Opium which they may accompany

A. D. 1824. REGULATION VIII.

A REGULATION *for rescinding Regulation IV. of 1813, for determining the rates of Toll to be levied on Boats, Rafts, Timbers, and the like, passing through the Bhagaruttee, Jellinghee, Issamuttee, Matabhangah, and Choornee Rivers, and for providing for the better collection of the Toll, and for the secure navigation of the aforesaid and other navigable Rivers—Passed by the Governor General in Council on the 8th April 1824; Corresponding with the 28th Cheyte 1230 Bengal Era; the 24th Cheyte 1231 Fussily; the 29th Cheyte 1231 Willaity; the 9th Cheyte 1881 Sumbut, and the 7th Shaban 1239 Higeree.*

WHEREAS the rules contained in Regulation IV. Preamble.
1813, relative to the collection of Tolls on Boats passing through the Canal therein specified have been found to be defective;

A. D. 1824. REGULATION VIII.

fective; and Whereas from the extent of the changes which annually occur in the course of the Ganges, and in the streams which branch off from it, it appears to be necessary for the purpose of keeping open a direct channel of communication between the Hooghly and that River, that the measures heretofore pursued in regard to the Issamutty, Matabhangah, and Choornee, should be extended to the Bhagaruttee and Jellinghee Rivers, and that in all these streams further means should be adopted for removing the obstructions by which the passage through them is impeded; and Whereas an Officer has been specially appointed to conduct the operations requisite for the above purpose, and generally to consider and give effect to the measures necessary for facilitating the navigation of the Rivers abovementioned; and Whereas the arrangements in question have occasioned and must necessarily occasion a considerable annual expense, to defray which it is reasonable and proper that a moderate toll should be levied on all Boats, Timbers, and the like, passing thro' the said streams; and Whereas it is necessary to make provision for the collection of the Toll in such manner, as with reference to the varying circumstances of the Rivers in question, may, from time to time, appear best calculated to secure the public convenience; and Whereas it is expedient to vest the Officer aforesaid, and other Officers exercising similar functions with such powers and authority as may enable him promptly to remove all trees, timbers, sunken boats, or the like, by which the navigation of the rivers and streams aforesaid, and other navigable rivers and streams may be, or be likely to be impeded, to prevent all artificial impediments, and so to guard against all accidental causes of obstruction, as best to provide for the convenience and safety of all persons passing thro' the said streams, the following rules have been enacted to be in force from the date of their promulgation.

II. *First.*

A. D. 1824. REGULATION VIII.

II. *First.* Regulation IV. of 1813, is hereby rescinded.

Regulation IV. 1813,
rescinded.

Second. Tolls at the rates specified in the Schedule No. 1, annexed to this Regulation, shall be levied on all boats, timbers, bamboos, rafts, floats, and the like, passing through or within the rivers mentioned in the preamble, at such stations or places as the Governor General may, by an order in Council, from time to time direct. The said tolls shall be levied by such Officer or Officers, as the Governor General in Council may appoint to collect the same; and the Officer or Officers so appointed shall act under the immediate control and direction of the Board of Revenue for the Lower Provinces.

Tolls at specified rates to be levied by an Officer of Government under the control of the Board of Revenue on all boats, timbers, rafts floats, &c. passing through the Bhagaruttee, Jel-linghee, Issamutty, Matabhanganah, and Choornee rivers.

III. The Collectors of tolls shall be assisted by such an establishment of Native Officers, as the Government may deem necessary, and in regard to the nomination, appointment, removal, or punishment of such Officers, the Collectors shall be guided by the provisions of the existing Regulations which define the authority to be exercised in these matters by the Collectors of the Land Revenue, and all rules contained in the existing Regulations applicable to Officers entrusted with the charge of public money or records, shall be held to be applicable to the subordinate Officers on the Collector's establishment who may be so entrusted.

Collectors of tolls to be assisted by establishments of Native Officers, and to exercise powers similar to the Collectors of Land Revenue in the appointment, removal and punishment of their subordinate Officers.

IV. The said tolls shall be levied on all boats, whether entering into, or returning by the aforesaid rivers, and whether freighted with articles to be imported or exported.

Tolls to be levied on all boats entering or returning by the rivers specified, and whether laden with imported or exported goods.

V. In order to obviate the delay which must be created, if boats liable to tolls, varying according to their burthen, were detained, for the purpose of minutely ascertaining their exact capacity

Rule to be observed in determining the tonnage of boats, &c. on which the authorized tolls are to be levied

A. D. 1824. REGULATION VIII.

capacity, the following rule for determining the tonnage, according to which the authorized tolls are to be levied, has been prescribed and is henceforward to be observed.

Boats not exceeding 50 maunds to be rated as 25 maunds burthen and pay toll accordingly.

First. Boats of a burthen, not exceeding 50 maunds, shall be rated as of 25 maunds burthen, and shall pay the toll appointed for boats of 25 maunds tonnage.

Boats above 50 and not exceeding 75 maunds to be rated at 50 and pay the prescribed toll.

Secondly. Boats of a burthen above 50 maunds, and not exceeding 75 maunds shall be rated as of 50 Maunds burthen, and shall pay the toll appointed for boats of 50 maunds.

Boats above 75 and not exceeding 100 maunds to pay toll for 75 maunds and so on progressively.

Thirdly. Boats of a burthen above 75 maunds, and not exceeding 100 maunds, shall be rated as of 75 maunds burthen, and pay the toll appointed for boats of 75 maunds, and so on until the tonnage shall exceed 500 maunds, when the allowance shall extend to 50 maunds, and on boats exceeding 1000 maunds in burthen, the toll chargeable on any portion of 100 maunds shall be relinquished in the manner shewn in the Schedule No. 2, annexed to this Regulation.

On the Tonnage exceeding 50 maunds, the allowance to extend to 50 maunds and on boats of above 1,000 maunds, the toll on 100 maunds to be relinquished.

No fleet of boats or rafts to float at one time more than twenty timbers through any of the rivers specifically named.

VI. *First.* No fleet of boats or rafts carrying or floating wood, or timbers, exceeding twenty in number, shall pass or enter at one and the same time into, through, or within the aforesaid rivers.

Nor more than twelve timbers by a single boat or raft.

Second. No boat or raft carrying or floating a greater number than twelve timbers, shall at any time be permitted to pass into or through the aforesaid rivers; Provided also that it shall not be lawful for any boat or raft carrying or floating more than six timbers to enter the aforesaid rivers, between the 1st of December and the 1st of July.

Nor more than six timbers between the 1st December and 1st July.

Third.

A. D. 1824. REGULATION VIII.

Third. For every timber which shall be floated, or carried into, or through the aforesaid rivers, in violation of any of the rules or restrictions herein appointed, the owner thereof shall forfeit to the Government the sum of ten rupees each timber, besides being subjected to the payment of the prescribed toll on the same, and it shall and may be lawful for the Collector to detain and distrain such a number of boats, timbers, rafts, bamboos, floats, and the like, or such a portion of their freight until the sum due, whether on account of toll or penalty, or both, shall have been liquidated, as he (the Collector) shall or may judge sufficient to defray the amount tolls or penalties demandable; and further the Collector shall require the person in charge of the said boats, timbers, rafts, bamboos, and floats, and the like, to make arrangements for the transit of the same in conformity with the rules and the restrictions contained in this Regulation, and shall detain them for that purpose, until those arrangements will have been made.

Penalty for infringing any of the above rules.

Collector empowered in certain cases to detain boats, rafts, &c. until the toll or penalty demandable thereon shall have been liquidated.

Fourth. Whenever any boats, timbers, rafts, bamboos, and floats, and the like, are detained for any of the reasons above stated, the Collector shall without delay make a full report of the circumstance to the Board of Revenue, and shall immediately publish a proclamation, appointing a day for the sale of the articles liable to sale, not being less than fifteen days, from the date on which the proclamation may be promulgated: but no sale shall be held, until the authority and sanction of the Board of Revenue for the same shall have been previously obtained, and if it be in any case necessary to postpone the day of sale, the Collector is authorized to do so, provided that not less than fifteen days notice of the time appointed shall invariably be given.

Collector in such cases to report to the Board of Revenue and notify the sale of the articles by proclamation after an interval of 15 days.

No sale to take place until authorized by the Board of Revenue.

VII. If any person shall attempt to pass free of toll any boat, raft,

Penalty for attempting to pass boats &c. free of toll after

A. D. 1824. REGULATION VIII.

having been boarded by the Collector's toll boat.

raft, timber, bamboo, float or the like, after having been boarded by the Collector's toll or chokey boat, such boat, timber, raft, bamboo, float, and the like shall be liable to detention, until a penalty of ten times the amount of the toll leviable shall have been paid, or shall have been levied by the summary process provided for in the preceding Clause.

Rules for defining the duties and powers to be exercised by the Supervisor of rivers.

VIII. *First.* An Officer having been appointed by Government, under the designation of Supervisor, to superintend the operations and works necessary to be undertaken and executed for the prevention and removal of all obstructions, by which the free and safe navigation of the rivers specified in the preamble of this Regulation are or may be impeded, the following rules are enacted for the purpose of defining the duties and powers of the said Supervisor, and the same rules shall apply to any other Officer or Officers who may be appointed to perform similar duties on any of the said rivers, or on any other navigable rivers, or streams, within the provinces subordinate to this Presidency.

Proviso for investing Collectors with similar powers.

Provided also, that it shall be competent to the Governor General in Council, by an order in Council, to vest the supervision of the said rivers, or such portion of them, as may seem fit in any of the Collectors herein before mentioned, or in any other Officer, whom he may judge it expedient to appoint.

Supervisor to act under orders from the Board of Revenue for the Lower Provinces, unless otherwise directed by Government.

Second. The Supervisor shall ordinarily act under the orders and directions of the Board of Revenue for the Lower Provinces, but it shall be competent to the Governor General in Council, by an order in Council, to vest the control over him in any other Board, Committee, Officer or Officers, as may from time to time appear to be expedient.

And empowered to cut down and remove trees, sunken boats,

Third. The Supervisor shall be competent, under the provisions

A. D. 1824. REGULATION VIII.

sions hereafter detailed, to cut down and remove any tree or trees, which may have fallen or be likely to fall into the said rivers, to remove sunken boats, or rafts of timber or of bamboos, and other nuisances, or obstructions to navigation of whatever denomination, together with all bandells or other contrivances for fishing, which may tend to obstruct or hinder the navigation of the same, whenever he shall be fully satisfied, after due local enquiry, that the continuance of such tree or trees, sunken boats, or rafts of timber, or bamboos, or bandells, or the like are or are likely to be seriously prejudicial to the free and safe navigation of the aforesaid rivers.

Rafts of timber and other obstructions to the navigation of the rivers.

Fourth. All trees, or other things, which shall have fallen, or may hereafter fall into any of the rivers or streams, mentioned in the preamble of this Regulation, or into any other navigable river, or stream, so as to endanger or materially impede the navigation thereof, shall be removed as soon as possible by the Supervisor or other Officer empowered by Government in that behalf: and the Supervisor, or other Officer aforesaid is hereby authorized to hew, split, demolish, destroy, or otherwise dispose of all such trees, or other things in such manner as the Board of Revenue, or other controlling authority may direct.

How such trees, &c. are to be disposed of.

Fifth. In all other cases where it may appear to be necessary to remove any tree, or other obstruction of the nature specified in the Second Clause of this Section, excepting as hereinafter excepted, it shall be the duty of the Supervisor or other Officer aforesaid, in the first instance, to endeavour to ascertain the owner of the tree, or other thing, which he may propose to remove as aforesaid; and to cause notice to be served on him, requiring the removal of the same within a reasonable period to be specified in the notice. If the owner aforesaid shall be ab-

Cases in which before the removal of trees, &c. the Supervisor is to serve the proprietor with a notice, or to require the removal by a notification.

A. D. 1824. REGULATION VIII.

sent or unknown, a notification to the above effect shall be stuck in some conspicuous place in the nearest village.

Owners neglecting to remove trees, &c. after due notice given, the same to be removed and disposed of by the Supervisor.

Sixth. If, after notice has been given as aforesaid, the owner of the tree, or other thing required to be removed shall not remove the same, within the period fixed by the Supervisor, it shall be competent to that Officer to cause it's removal at the public expence, or in cases in which such an arrangement shall appear advisable, to dispose of it by public sale, subject to the condition of it's being removed, and with such further stipulations as may be deemed proper.

Supervisor may remove trees, &c. in cases of emergency without giving previous notice.

Seventh. In cases of emergency, wherein it may appear to the Supervisor or other Officer aforesaid, that any delay in removing the tree, or other thing to be removed, would be attended with serious risk or inconvenience, it shall be competent to him to cause the same to be forthwith removed without any previous notice as above directed.—Provided, however, that in such cases if the thing to be removed be other than a tree actually fallen into the stream, the Supervisor or other Officer aforesaid, shall as soon as possible, cause intimation to be given to the owner, or (he being absent or unknown) a notification to be stuck up in the nearest village; and he shall at the same time, make an immediate and full report of the case to the Board of Revenue, or other controlling authority.

Proviso as to the mode of proceeding in such occasions.

Provision under which buildings, trees &c. contiguous to rivers may be purchased on account of Government.

Eighth. Provided further that whenever it may appear necessary for the safety and convenience of the community, that any buildings, trees, or other property on, or in the vicinity of a navigable river, or stream, tho' not likely to fall into the stream, should be removed or appropriated to the public use, it shall be competent to the Governor General in Council to direct

the

A. D. 1824. REGULATION VIII.

the same to be taken and purchased on account of Government, under the rules contained in Regulation I. 1824.

IX. *First.* Whenever any tree, boat, timber, or other thing obstructing, or likely to obstruct the navigation of any of the rivers, or streams, specified in the preamble of this Regulation, or of any other navigable river, or stream, may be sold subject to the condition of its being removed, under the provision contained in Clause IV. Section VIII. of this Regulation, the net produce of the same shall be paid to the owner.

The proceeds of boats, trees, &c. sold under Clause IV. Section VIII. to be paid to the owner.

Second. When any of the things aforesaid shall be removed, or recovered by, or under the orders of the Supervisor, or other Officer duly empowered in that behalf, under the provisions of the said Clause and Section, then if the owner shall pay to the Supervisor, or Officer aforesaid, within a period to be fixed by the Board of Revenue, or other controlling authority, the expence incurred in the removal, or recovery thereof, with such a charge for salvage as the Board, or other authority aforesaid may adjudge, the same shall be given up to the owner or his authorized agent. Provided also, that whenever, after due notice for such a period as the Board of Revenue may have directed, no person shall, within the period appointed, tender reimbursement of the charge incurred in the recovery of property rescued, together with the amount of salvage which the Board of Revenue may adjudge; the Supervisor shall be authorized to sell such property at public sale, and to defray out of the proceeds the expence incurred in the recovery of the same, with the salvage adjudged as aforesaid: The surplus to be deposited for the benefit of the owner in such Treasury as the Board of Revenue may direct.

Or the owner may receive such boats, trees, &c. on paying salvage to the Supervisor within such period as the Board of Revenue may fix.

Proviso empowering the Supervisor to sell the property in case reimbursement be not made.

A. D. 1824. REGULATION VIII.

All bandells, or contrivances for fishing tending to obstruct the free navigation of rivers prohibited.

Supervisor how to proceed on the removal of, or prohibiting the fixing of bandells, &c.

Punishment in case of opposition to the Supervisor's orders.

Further punishment in cases where offenders have committed violence or have been guilty of breaking the peace.

Punishment to which persons are declared liable for opposing or resisting the Collector or Supervisor, or preventing them or any of their Officers from fulfilling the duties assigned to them.

X. No bandells, or contrivances for fishing, or for any other purposes, which may tend to obstruct the free navigation of the rivers and streams referred to in this Regulation, or other navigable rivers and streams, for the supervision of which the Governor General in Council may deem it necessary to provide, shall be allowed or permitted. Whenever the Supervisor, with the approval of the Board of Revenue, or other controlling authority, shall have removed any bandell or other contrivance for fishing, which may have been fixed, or sunk at any place in the said rivers, to the obstruction of navigation, or shall have prohibited the fixing, or sinking of any obstruction, within any specified limits, then, if any person shall replace the bandells, or other contrivances removed as aforesaid, or shall sink, or fix any such in opposition to the prohibition of the Supervisor, the bandells or other contrivances for fishing so replaced, or fixed, or sunk, shall be destroyed, and the party offending shall be liable to such punishment, not exceeding a fine of fifty rupees, or, in default of payment, imprisonment without irons in the Debtor's Jail for one month, as the Magistrate of the district may judge adequate to the offence; Provided however, that if the offender shall have used violence, or been guilty of any breach of the peace, he shall on conviction, besides any further punishment to which he may be subject, under the general Laws and Regulations, be liable to imprisonment in the Criminal Jail, with hard labor for a period not exceeding three months, and shall be required, at the discretion of the Magistrate, to furnish adequate security for keeping the peace.

XI. First. Any person who may by force or threats prevent the Collector, Supervisor, or any of his or their Officers from fulfilling the duties assigned to them by this Regulation, or who may forcibly resist them in the execution of those duties, or who may

advise

A. D. 1824. REGULATION VIII.

advise or encourage such resistance, shall be liable on conviction before the Foujdaree Court of the District, or City, to the penalties prescribed, for the offence of resisting the process of a Magistrate. Parties so offending shall further be liable in the event of an affray, or other breach of the peace occurring in consequence of their resistance, to be punished under the general rules applicable to such cases.

Second. If the Collector, Supervisor, or other Officer aforesaid shall in any case have reason to apprehend forcible resistance, he shall apply to the nearest Darogah to aid him in the execution of his duty, and all Darogahs, or other Officers in charge of thannahs or chokees, shall on such requisition being made, or it's appearing to be otherwise necessary, immediately afford the requisite assistance, under pain of dismissal from office, and such fine not exceeding two hundred Rupees, as the Magistrate may adjudge commutable, if not paid to imprisonment in the Dewanee Jail, for a period not exceeding three months. Provided also; that if any Zemindar, Talookdar or other proprietor, farmer of land, or the Naib Gomashtah, or other local Agent, if such proprietor or farmer shall wilfully permit any one to resist the Collector, Supervisor, or other Officers aforesaid, within the village or lands occupied or managed by him, such Zemindar or other person aforesaid shall be liable on conviction before the Magistrate, to a fine not exceeding two hundred rupees, commutable as aforesaid.

Collector or Supervisor how to proceed in cases when forcible resistance is apprehended.

Proviso as to the punishment to which proprietors and farmers of land are liable for conniving at resistance to the Collector, &c.

XII. The Collector, Supervisor, and their Native Officers, duly authorized by him, shall be authorized to arrest and deliver over to the nearest Police Darogah, or other Police Officer authorized to receive criminal complaints, any person or persons guilty of any of the offences stated in the two preceding Sec-

Collector or Supervisor, &c. empowered to seize and deliver over to the Police Officers all offenders described in the two preceding Sections.

tions

A. D. 1824. REGULATION VIII.

tions of this Regulation, for the purpose of their being forwarded to the Magistrate; and all Police Officers aforesaid are hereby required, subject to the provisions hereinafter specified, to receive and safely to forward to the Magistrate of the jurisdiction, within 24 hours, all offenders so delivered over. Provided always that the Supervisor, or his Officers shall give, at the same time, a written requisition to that effect, duly attested and dated, specifying the name of the offender, the nature of the offence, and engaging that a full report shall be transmitted to the Magistrate, and that all other necessary measures for the conduct of the prosecution shall be taken within ten days, from the date on which the offender or offenders shall have been apprehended. Provided also, that in such cases, if the party accused shall tender sufficient bail for appearance before the Magistrate, and shall not have been guilty of any offence which by the general Regulations is not bailable, the Darogah, or other Officer aforesaid, shall accept the bail and release the party.

Supervisor, &c. to give a written statement descriptive of the offence and the offender, and to engage to furnish the Magistrate with a full report on the case.

Proviso for admitting the accused to bail if the offence charged be of a bailable nature.

Magistrates not to detain persons in custody beyond ten days, if the Supervisor has not previously followed up his complaint in the prescribed manner.

Persons conceiving themselves aggrieved by any order of the Board, or by any act of the Supervisor, &c. allowed the option of instituting a suit in the Dewanny Adawlut against one or all of the authorities.

Judge how to proceed in such cases.

XIII. No person shall be detained in custody by a Magistrate under the provisions of Section XII. of this Regulation, beyond the period of ten days, if during that period, the Supervisor shall not have preferred his complaint, and pursued the necessary measures for the furtherance of the prosecution in the prescribed manner.

XIV. Any Individual who may consider himself aggrieved, or injured by any order of the Board, or by any act of the Supervisor, or by his people, in the execution of their public duty under the authority vested in them by this Regulation, shall be at liberty to institute a suit against one, or either, or all of them in the Dewanny Adawlut of the City, or District, in which the imputed injury shall have occurred, and in all such cases the Judge of the City, or District, shall forward

ward

A. D. 1824. REGULATION VIII.

ward such petition, or plaint to the Board of Revenue, or other controlling authority, who, together with the Zillah and City Judges, are hereby required in the conduct of such cases to conform to the rules and provisions contained in Regulation II. of 1814. Provided, however, that, if the Supervisor or other Officer shall not have exceeded the power and license vested in him by this Regulation, no suit or plea shall be entertained by any of the Courts of Justice, on the ground that the removal of any tree, boat, timber, raft, bamboo, float, or other thing of the description specified in Clause Second Section VIII. of this Regulation, was not necessary for the furtherance of the free navigation of the rivers herein mentioned, save and except in cases wherein valuable trees may have been cut down; and it shall be proved after sufficient experience, that there was not any reasonable probability that the land on which they grew would be carried into the river, within the period of one year from the date of their being cut. Provided also, that, if in any case the Collector, Supervisor, or other Officer aforesaid, shall have tendered to the Plaintiff an adequate indemnification, the sum so tendered shall be received by the Court for the plaintiff, who shall be nonsuited with costs.

Proviso against the receipt of suits where the Supervisor, &c. may not have exceeded his authority.

Further proviso in cases where valuable trees are cut down without reasonable cause.

Plaintiff to be nonsuited with costs, if it be proved that the Collector or Supervisor has tendered adequate indemnification.

XV. The Supervisor shall be entitled to direct the Vakeel of the Government to conduct all criminal prosecutions instituted by him, under the provisions of this Regulation, and to defend all civil actions authorized to be defended by the Board of Revenue or other controlling authority, and the Collectors of Revenue are hereby authorized to supply the Vakeel of Government on application from the Supervisor with the stamp paper, which may be required for the purposes aforesaid.

The Supervisor authorized to employ the Vakeel of Government in the conduct of all criminal prosecutions and civil actions instituted under the provisions of this Regulation.

Stamp paper in such cases to be supplied on the Supervisor's application.

A. D. 1824. REGULATION VIII.

SCHEDULE.

No. 1.

SCHEDULE of Tolls chargeable on all Boats, Timbers, Bamboos, Rafts, and Floats, and the like, passing into or through the Rivers and Streams, specified in the preceding Regulation.

1st.	Pinnaces of Ten Oars, and under that number,	5 Rupees each.
	Ditto Ditto, exceeding Ten Oars,	8 Ditto ditto.
2d.	Budgerows of Ten Oars, and under that number,	3 Ditto ditto.
	Ditto Ditto, exceeding Ten Oars,	6 Ditto ditto.
3d.	Bauleahs, Cutters, and Boats for personal accommodation, not being of the description above specifically defined, and Pulwars, Paunsways, and Baggage Boats,	4 Annas per Oar.
4th.	Empty Boats, and Boats laden with Bricks, Tiles, or other Earthen substance baked, or otherwise,	2 Annas per 100 Maunds Tonnage.
5th.	Boats laden with Quick-lime, (Chunam) Straw, Firewood, Gran-sticks, thatching Grass, or such like,	8 Annas per 100 Maunds Tonnage.
6th.	Boats laden with Grain, Pulse, Seed, or Vegetables, of whatever description, and Indigo Seed,	12 Annas per 100 Maunds Tonnage.
7th.	Boats of burthen, freighted with Timbers and Bamboos, or with any Article, not included in the above enumeration,	One Rupee per 100 Maunds Tonnage.
8th.	Timbers, whether Chowkars, or Dhokars, if floated on Rafts, or otherwise, not being on Boats,	8 Annas each Timber.
	Unwrought Timbers, called Ghole, if floated as above, ...	5 Annas each Timber.
	Rafts floating 200 Bamboos, or less,	8 Annas.
	Ditto ditto, more than 200, but not more than 400,	12 Annas.
	Ditto ditto, more than 400, but not more than 1,000, ...	5 Rupees.
	Ditto ditto, more than 1,000,	10 Rupees.

A. D. 1824. REGULATION IX.

A REGULATION *to extend, with certain exceptions and conditions, the existing Settlement in the Conquered Provinces and in Bundelcund, for a further period of five years;—Passed by the Governor General in Council on the 1st July 1824, corresponding with the 19th Assar 1231 Bengal era; the 20th Assar 1231 Fussily; the 20th Assar 1231 Willaity; the 5th Assar 1881 Sumbut; and the 3d Zekaad 1239 Higeree.*

WHEREAS the existing Settlement in the Conquered Provinces and in Bundelcund will expire with the ensuing Fuslee year 1232 : and Whereas, with certain exceptions, it appears to be expedient to extend the said settlement for a further term, in cases in which the settlement has been formed with Zemindars or other persons recorded as proprietors or possessors of a permanent

Preamble.

A. D. 1824. REGULATION IX.

manent interest in the Mehal for which they have engaged, or as the representatives of such persons : and Whereas it appears also to be desirable to provide for the continuance of the engagements of Zemindars and other persons as aforesaid, subsequently to the expiration of the period, specifically fixed for the same, until a careful revision of the settlement can be completed : and Whereas it is desirable to make further provision for securing the improvement of the Country ; the following rules have been enacted, to be in force throughout the British territories immediately subject to the Government of the Presidency of Fort William, from the date of their promulgation.

II. First. The existing settlement in the Conquered Provinces and in Bundelcund, (with the exceptions and subject to the provisions hereinafter stated) shall be extended to a further period of five years, viz. for the years 1233 to 1237 Fuslee inclusive, in cases in which it may have been concluded with Zemindars, Lumberdars, or other persons recorded as the proprietors or possessors of a permanent interest in the Mehal for which they may have engaged, or as the representatives of such persons.

The existing settlement in the Conquered Provinces and in Bundelcund extended in certain cases for a further period of five years.

Second. If any Zemindars and other persons aforesaid shall be unwilling to continue their engagements for a further period of five years on the terms specified in this Regulation, they shall notify the same to the Collector, or other Officer exercising the powers of the Collector, to whom they may be subject, on or before the 15th October next, And all Zemindars and other persons aforesaid who shall not make a Notification to the effect and within the period abovementioned, shall be held and are hereby declared to be responsible for the payment of the same Revenue for each of the five years subsequent

Zemindars declining to continue their engagements for such period to notify the same to the Revenue authorities on or before the 15th of October next,

Or failing to do so declared responsible for the payment of the present jumma during the ensuing five years.

A. D. 1824. REGULATION IX.

quent to the settlement now in force, viz. for the years 1233 to 1237 inclusive, as may be specified in their engagements for the year 1232, Fuslee. And in such cases no alteration shall be made in the jumma demandable by Government on account of the Mehals held by such persons (excepting as hereinafter excepted) until the expiration of the said period of five years.

The jumma in such cases to remain unaltered.

Third. It shall be competent to Collectors and other Officers exercising the powers of Collectors, subject to the orders of the Board of Revenue, to which they may be subordinate, to exclude from the operation of the above rule, any Mehal or Mehals, of which a revised settlement may have been made or be about to be made under the rules of Regulation VII. 1822, or in regard to which there may, in the judgment of these authorities, exist any special reasons for effecting an early re-settlement of the same; and in the case of Mehals of the last description, it shall be competent to the Collectors, or other Officers aforesaid, to make an immediate re-settlement of the same on the expiration of the existing leases, or to grant to the persons under engagements renewed leases for such further term (not exceeding five years) as the Board may direct. Provided however, that in all cases, in which it may be determined to adopt special measures as above, in regard to any Mehal or Mehals, the Collector or other Officer aforesaid shall give notice of such determination in writing to the person under engagements for the same on or before the 1st March 1825. A Perwannah delivered to, or left at the usual residence of the Malgoozar, or a notification stuck up, under orders of the Collector, in any conspicuous place within the Mehal, shall be held to be sufficient notice for the above purpose.

Collectors empowered to exclude certain Mehals from the operation of the above rule should any special reasons exist.

And declared competent to form a re-settlement of such Mehals or renew the leases of them for a further period.

Proviso as to notice to be given of such determination by Collectors.

Fourth.

A. D. 1824. REGULATION IX.

The above rules not to affect engagements already entered into.

Fourth. The above rules shall not be held to affect the terms of any engagements, which may have been specifically entered into on account of any year or years subsequent to the general settlement now in force.

Zemindars, &c. whose engagements may be continued allowed after the expiration of such leases to hold their lands at the same annual jumma until the formation of a revised settlement.

Fifth. Zemindars and other persons as aforesaid whose engagements shall be continued for a further period of five years as above provided, as well as all other persons who may hereafter enter into engagements as proprietors, or as the representatives of proprietors, shall, after the expiration of the leases so extended or granted, hold the Mehals for which they may have engaged or may hereafter engage, and shall continue to be subject to the payment of the same annual jumma as may be chargeable on account of the last year of their lease, until the Collector, or other Officer exercising the powers of Collector, shall effect a detailed revision of the settlement in the mode prescribed by Regulation VII. 1822, or shall be otherwise specially authorized by Government to make a fresh assessment. Provided also that no Zemindar or other Malgoozar as aforesaid shall be liable to pay on account of any year a higher jumma than that payable under the above rule, unless he shall have been apprized of the Board's approval of the new assessment on or before the month of Jeth preceding: Nor shall any such Zemindar, or other Malgoozar be ousted from the management of any Mehal for which he may be under engagements, without such notice, except by due course of Law, on a decision in favor of the title of another party claiming the property of the same.

Proviso against the payment of a higher jumma by Zemindars unless timely apprized.

Such persons declared not liable to be ousted from the management of their lands without notice given except by due course of Law.

Estates at present let in farm to be re-settled on the expiration of the existing leases, and Ze-

III. With respect to Estates which are at present let to farm, a settlement thereof shall be made on the expiration of the existing

A. D. 1824. REGULATION IX.

existing leases, for such a period as the Governor General in Council may direct: A preference shall be given to the Zemindars, or other persons possessing a permanent property in the Mehals, if willing to engage for the payment of the public Revenue on reasonable terms. Provided also, that in cases wherein such Mehals may be let in farm, the term of the lease granted to the farmers shall not, excepting as hereinafter excepted, exceed twelve years. The above rules shall likewise be applicable to Estates now held Khas; So in any case wherein the Zemindars and other proprietors may refuse to continue their existing engagements on equitable terms, it shall be competent to the Revenue authorities to let the lands in farm for such period (with the restriction herein specified) as the Governor General in Council shall appoint, or to assume the direct management of them, and to retain them under Khas management during the period aforesaid, or such shorter period as may be judged proper. Provided also that in cases wherein it shall appear that the Zemindars have wilfully reduced the cultivation of their lands, or otherwise deteriorated the Mehal under their engagements in their occupancy, it shall be competent to the Revenue authorities to exclude persons so offending, and to let the lands in farm for a period of fifteen years: Leases for a like period may also be granted to Zemindars and farmers in cases where from special local circumstances, the measure may appear necessary with a view to the reclaiming of waste, the construction of works requisite for the extension of cultivation or otherwise for the improvement of the Country.

Zemindars possessing a permanent property in the Mehals to have a preference.

Proviso limiting such leases to twelve years.

The above rules declared applicable to Estates held Khas.

Rule of proceeding in cases where Zemindars, &c. may refuse to maintain their engagements.

Proviso for the exclusion of persons who may have wilfully deteriorated their lands, &c.

In such cases and in others where special circumstances require it, leases may be granted for fifteen years.

IV. The rules contained in the Third and following Sections of Regulation VII. 1822, with the modifications above provided for, and the necessary alteration of dates and periods, are, and shall

Rules contained in the Third and following Sections of Regulation VII, 1822, with the foregoing modifications declared equally ap-

be

A. D. 1824. REGULATION IX.

applicable to the Con-
quered Provinces
and to Bundelcund.

Proviso limiting in
certain cases the ap-
plication of part of
Clause 3d Section
IX. of that Regula-
tion.

be held to be equally applicable to the Conquered Provinces and to Bundelcund as to the Ceded Provinces; Provided also that such part of Clause Third Section IX. of that Regulation as prescribes that engagements taken in the manner specified in that Clause, shall be restricted to the term of five years, shall not be held applicable to leases granted to farmers in the cases specified in the foregoing Section, and that it shall be competent to the Board of Revenue with the sanction of Government, to grant leases, either to proprietors or farmers for any period not exceeding fifteen years, whenever special circumstances shall, in their judgment, render it expedient to do so, as well in the Ceded as in the Conquered Provinces.

A. D. 1824. REGULATION X.

A REGULATION *for modifying and amending the Rules at present in force, in regard to the pardon of Persons charged with or suspected of Criminal Offences;—Passed by the Governor General in Council on the 8th July 1824, corresponding with the 26th Assar 1231 Bengal era; the 27th Assar 1231 Fusly; the 27th Assar 1231 Willaity; the 12th Assar 1881 Sumbut, and the 10th Zekaad 1239 Higeree.*

WHEREAS there appears reason to believe that the administration of criminal justice will be improved by extending the powers of the Magistrates, Joint Magistrates, and Superintendents of Police, in regard to the offer of conditional pardons to accomplices or accessaries with the view of discovering the principal offenders; of prosecuting criminals

Preamble.

A. D. 1824. REGULATION X.

minals to conviction, and of recovering stolen property ; the following Rules have been enacted to be in force from the date of their promulgation throughout the provinces subject to the Presidency of Fort William.

Rules rescinded.

II. Section V. Regulation XIV. 1810, and Section IX. Regulation I. 1811, are hereby rescinded.

Magistrates and Joint Magistrates empowered to tender a pardon to accomplices in certain crimes.

III. *First.* In cases of murder, gang robbery, highway robbery, murder by Thugs, coining and forgery, as well as in cases of burglary and theft, attended with circumstances of aggravation, the Zillah and City Magistrates, and Joint Magistrates are hereby empowered, without previous reference to any other authority, to tender a pardon to one or more persons, (not being principals) supposed to have been directly or indirectly concerned in or privy to the offence, on condition of their making a full, true and fair disclosure of the whole of the circumstances within their knowledge relative to the crime committed, and the persons concerned in the perpetration thereof, or of their pointing out (in cases of robbery, burglary, and theft) the mode in which the stolen property may have been disposed of.

Such persons to be examined without oath.

Second. Persons to whom pardons may be tendered under the provisions contained in the preceding Clause, shall be examined without oath.

Motives for tendering pardon to be recorded, and a copy of the proceeding to be sent to the Superintendent of Police.

Third. In any case in which a Magistrate or Joint Magistrate may exercise the powers vested in him by the provisions of this Section, it shall be incumbent on such

A. D. 1824. REGULATION X.

such Magistrate or Joint Magistrate to record on his proceedings either in the English or Persian language, the considerations which may have induced him to deem such course of procedure advisable, and a copy of the proceeding shall be immediately transmitted by him to the Superintendent of Police for the information of that officer.

Fourth. If the Magistrate or Joint Magistrate should consider it desirable, that a pardon should be tendered to any accomplice or accessory in a crime of the description specified in the preceding Section, with a view to obtain the evidence of such accomplice or accessory in the trial of the other offender or offenders, the Magistrate or Joint Magistrate shall apply to the Superintendent of Police for his sanction to the measure.

When the tender of such pardon may be desirable with a view to obtain the evidence of an accomplice, the previous sanction of the Superintendent of Police necessary.

Fifth. In such cases the individual in question shall in the first instance be examined by the Magistrate or Joint Magistrate without putting him on his oath, and a copy of the examination and of the proceedings holden in the case shall be transmitted to the Superintendent of Police, who after considering the proceedings of the Magistrate or Joint Magistrate, will determine on the propriety of complying with the application.

Copy of the examination without oath of the accomplice to be transmitted to the Superintendent of Police.

IV. *First.* The Superintendents of Police, and the Magistrates and Joint Magistrates will be cautious not to tender pardons to principal offenders, and in no case to make the offer to accomplices or accessaries without a reasonable prospect of recovering the property plundered through

Caution to be observed on such occasions by Magistrates, Joint Magistrates, and Superintendents of Police.

A. D. 1824. REGULATION X.

through the means of the person or persons to whom a conditional tender of pardon may be made, or of thereby securing the apprehension and conviction of the principal offenders by whom the crime may have been perpetrated, or of the receivers of the stolen property.

The offer of a pardon not to be sanctioned in certain cases.

Second In cases in which there may appear no prospect of obtaining other evidence than the deposition of an accomplice or accessory, the Superintendent of Police will refuse his sanction to the offer of a pardon.

Improper exercise of the power conferred on Magistrates and Joint Magistrates to be reported by the Superintendents of Police.

Third. It shall be the duty of the Superintendents of Police to bring to the notice of the Court of Nizamut Adawlut, all instances that may come to their knowledge of the injudicious or improper exercise of the powers vested in the Magistrates and Joint Magistrates by this Regulation.

Judge of Circuit or Nizamut Adawlut competent to direct the commitment of a person to whom pardon may have been tendered if he shall not fulfil the conditions of the tender.

V. *First.* It shall be competent to a Judge of Circuit at the time of holding the Sessions, or to the Nizamut Adawlut, if the final sentence should be passed by the latter Court, to direct the commitment of any person to whom a pardon may have been offered under the provisions of this Regulation, should it appear on evidence that such person has not conformed to the condition under which the pardon was tendered either by wilfully concealing any thing essential or by giving false evidence or information with a view to the conviction of an innocent person or persons.

Or to direct the Magistrate or Joint Ma-

Second. In like manner it shall be competent to a Judge of

A. D. 1824. REGULATION X.

of Circuit or to the Court of Nizamut Adawlut, at the time of trial, to instruct the Magistrate or Joint Magistrate to tender a pardon to any accomplice, or accessory, with the view of obtaining his evidence on oath as a witness on the trial.

Magistrate to tender a pardon when they may judge it necessary.

Third. It shall be competent to the Court of Nizamut Adawlut to revise the proceedings of the Magistrates and Joint Magistrates, and Superintendents of Police, in any case in which a pardon may have been tendered to an accomplice or accessory, and to annul the orders passed on such proceedings, should it appear to the Superior Court that a pardon has been granted on insufficient grounds.

Nizamut Adawlut may revise proceedings and annul the orders of Magistrates, Joint Magistrates and Superintendents of Police when a pardon may have been improperly tendered.

VI. The powers granted by this Regulation to Magistrates and Joint Magistrates, are hereby declared not to extend to the Assistants to the Magistrates.

Assistants to Magistrates not to exercise the powers conferred on Magistrates and Joint Magistrates under this Regulation.



A. D. 1824. REGULATION XI.

A REGULATION *for empowering the Zillah and City Judges and Magistrates to depute their Registers or Assistants, for the purpose of making local investigations in certain cases ;—Passed by the Governor General in Council on the 15th July 1824, corresponding with the 1st Sawun 1231 Bengal era ; the 4th Sawun 1231 Fussily ; the 2d Sawun 1231 Willaity ; the 4th Sawun 1881 Sumbut ; and the 17th Zekaad 1239 Higeree.*

BY the Second Clause of Section X. Regulation II. 1821, Preamble.
the Judges and Registers of the Zillah and City Courts are empowered to hold their proceedings in summary suits regarding rent, or dispossession from land or crops, at any place within the jurisdiction of the Courts to which they may be respectively attached, But no general power has
been

A. D. 1824. REGULATION XI.

been vested in the Zillah and City Judges and Magistrates, to depute their Registers, or Assistants, for the purpose of making local investigations when such deputations may appear expedient; nor do the existing Regulations contain any provision for the payment of the expense incurred in such deputations whether by the parties or by Government. The following Rules have therefore been enacted to provide for such cases; to be in force as soon as promulgated throughout the Territories subject to the Presidency of Fort William.

Judges and Magistrates empowered to depute their Registers or Assistants to conduct investigations within their respective jurisdictions regarding boundary disputes, &c.

II. Whenever it may appear advisable to a Zillah or City Judge or Magistrate, to depute his Register, Assistant, or any European Officer acting under his authority, being a covenanted servant of the Company, to make a local investigation within the limits of his jurisdiction, for the purpose of speedily and satisfactorily determining a boundary dispute, or contested right of possession, or for the prompt and impartial adjustment of any matter connected with a depending civil suit, or subject of inquiry in the Foujdarry Court, which, from the circumstances of the case, may appear to require the deputation of an European Officer, instead of a Native Aumeen, or the employment of the local Moonsiff or Police Officer, it shall be competent to the Zillah or City Judge or Magistrate, to order such deputation, and to furnish the Officer so deputed with such instructions as may appear necessary for his guidance in making the local investigation committed to him. Provided that such instructions be not

And to furnish them with suitable instructions.

A. D. 1824. REGULATION XI.

in any respect inconsistent with the general Regulations in force.

III. Whenever the deputation of an European Officer, as authorized by the preceding Section, may be ordered at the request of a party in a civil suit, or for the purpose of inquiring into any local question of private right between two or more individuals, relative to a case depending in the Dewanny or Foujdarry Court, it shall be at the discretion of the Judge or Magistrate, by whom the deputation may be ordered, or who may determine the case to which it relates, to declare the whole or any part of the usual deputation allowance receivable by the Officer so deputed, as well as every other authorized and necessary expense attending the local inquiry, to be payable by the party against whom the case may be adjudged; or proportionally by each of the parties, if this appear just on due consideration of all the circumstances of the case. Provided that if in any instance, the Judge or Magistrate, shall be of opinion that it would not be proper from indigence or other cause to render the parties, or either of them, answerable for the whole or any part of the deputation allowance receivable by the European Officer deputed, he shall be authorized to discharge the same (subject to the usual audit) on the part of Government.

Judges and Magistrates may determine what proportion of the deputation charges shall be paid by the respective parties.

IV. All deputations of a Register, Assistant, or other European Officer, which may be ordered by any Judge or Magistrate under this Regulation, shall be immediately reported, with a statement of the circumstances of the case,

All deputations to be reported to the Secretary to Government in the Judicial Department.

to

A. D. 1824. REGULATION XI.

to the Secretary to Government in the Judicial Department, to whom also the return of the Officer so deputed shall be reported immediately on his return to his station.

Similar reports together with the Judge or Magistrate's proceeding to be communicated to the Provincial Court of the Division.

V. A report of the deputation of any European Officer under the provisions of this Regulation, shall also, in every instance, be made without delay to the Provincial Court of Appeal, or Circuit for the Division (according to the department in which the deputation may have been ordered) together with a copy of the proceeding of the Judge or Magistrate, directing the deputation; and if in any instance the reasons stated for the deputation shall not appear sufficient, and the Provincial Court (after calling for any further information that may be required) shall deem the deputation unnecessary, or inexpedient, it shall be competent to the Provincial Court of Appeal or Circuit, to revoke the same; transmitting at the same time a copy of the orders issued by them, with the proceedings and papers connected therewith, for the information of the Court of Sudder Dewanny, or Nizamut Adawlut, (according to the department in which the proceedings may have been held) who will issue such final orders in the case as they may deem just and proper.

Who may revoke the deputation if it shall be deemed an unnecessary or inexpedient measure.

In such cases the Court's proceedings to be transmitted to the Sudder Dewanny or Nizamut Adawlut for final orders.

Judges and Magistrates to depute their Registers only in cases of urgency.

VI. The Judges of the Zillah and City Courts are enjoined to observe the greatest caution in deputing their Registers, under the discretion vested in them by this Regulation, with a view to obviate the public inconvenience that must arise from any continued absence of
of

A. D. 1824. REGULATION XI.

of the Register from his proper Court. Such deputations should not therefore be made, except in cases of urgency, and for a short period, nor shall the established pleaders of the Register's Court be required to attend the local investigation committed to him on such occasions; but the parties shall be at liberty to attend the same in person, or by any authorized agent whom they may duly appoint to be present in their behalf.

The parties concerned or their authorized Agent, and not the established pleaders of the Register's Court, to attend the Register in making local investigations.

A. D. 1824. REGULATION XII.

A REGULATION *for reviving the penalty formerly imposed on wilful Revenue Defaulters ;—Passed by the Governor General in Council on the 22d July 1824, corresponding with the 8th Sawun 1231 Bengal era ; the 11th Sawun 1231 Fushy ; the 9th Sawun 1231 Willaity ; the 11th Sawun 1881 Sumbut ; and the 24th Zekaad 1239 Higeree.*

WHEREAS many of the Zemindars of Bengal, Behar and Benares, notwithstanding the advantages derived by them from the permanent assessment of their estates, wilfully neglect to pay their Revenue according to their engagements and causelessly withhold the public dues until their estates are put up to sale ; and Whereas much public inconvenience having been experienced from such default, it appears to be expedient to revive the Rule under which defaulters were liable, in addition to the prescribed interest,

Preamble.

to

A. D. 1824. REGULATION XII.

to a penalty at the rate of 12 per Cent per annum on the arrears due from them respectively, the following Rule is enacted to be in force from the date of the promulgation of this Regulation.

II. Clause First, Section XXVIII. Regulation V. 1812, is hereby rescinded, and the penalty prescribed by the provisions which were annulled by the said Clause, and which are now re-enacted, shall, when imposed by the Board of Revenue, be realized in the same manner as an arrear of Revenue.

Clause First, Section XXVIII. Regulation V. 1812, rescinded, and the provisions which were annulled by that Clause to be again in force.

=====

A. D. 1824. REGULATION XIII.

A REGULATION *for making further provisions relative to the Office of Sudder Aumeen.*
- Passed by the Governor General in Council on the 22d July 1824. corresponding with the 8th Sawan 1231 Bengal era; the 11th Sawan 1231 Fassily; the 9th Sawan 1231 Willaity; the 11th Sawan 1881 Sumbut; and the 24th Zekaad 1239 Hijree

ENACTED WITH a view to the better administration of Civil justice in suits referred for trial and decision to Sudder Aumeens, as well as for the more certain and adequate compensation of these Officers in certain cases, it has been deemed expedient to discontinue the mode of paying them by the institution fee, or stamp duty substituted for it, in suits decided by them, or adjusted before them by Razeenamahs of the parties; and to grant them a fixed allowance from Government, calculated to ensure a faithful discharge of duty and afford them a liberal reward for their services;

Preamble.

it

A. D. 1824. REGULATION XIII.

it has, at the same time, appeared proper to render their services more available to the Judges of the Zillah and City Courts; the following Rules have accordingly been enacted, to be in force from the date of their promulgation throughout the Territories subject to the Presidency of Fort William.

Parts of Regulation XXIII. 1814, and Regulation II. 1821, rescinded.

II. First. Such parts of Regulation XXIII. 1814, and of Regulation II. 1821, or of any other Regulation in force, as authorize Sudder Aumeens to receive as a compensation in original suits and appeals decided by them, or adjusted before them by Razeenamah, the amount of the institution fee, or stamp duty substituted for such fee, on the suits or appeals so decided or adjusted, are rescinded, and shall have no operation after the 30th day of April, 1824.

Sudder Aumeens to receive monthly allowances in lieu of fees.

Second. From the 1st day of May, 1824, the Sudder Aumeens shall in lieu of the fee and compensation abovementioned, receive from Government such monthly allowances as may be fixed for them respectively, by the orders of the Governor General in Council.

Parts of Section II. Regulation XXIII. 1814, and Section IV. Regulation III. 1817, rescinded.

III. First. Such parts of Section II. Regulation XXIII. 1814, and Section IV. Regulation III. 1817, or of any other Regulation in force, as restrict plaintiffs or appellants in original suits, or appeals adjusted by Razeenamah before Sudder Aumeens, from receiving back the whole or a portion of the institution fee paid by them, in pursuance of the general rules prescribed in the First and Second Clauses of Section XI. Regulation XIII. 1810, for encouraging the adjustment of depending suits

A. D. 1824. REGULATION XIII.

suits and appeals by Razeenamah, are hereby rescinded.

Second. In original suits and appeals referred to Sud-
der Aumeens, and adjusted by Razeenamah, after the 1st
May, 1824, if the Razeenamah be filed before the pleadings
are completed and read, the full amount of the stamp duty
paid on the institution of the suit or appeal, shall be returned
to the party who may have paid the same; or to his legal re-
presentative; or a moiety of the stamp duty so paid shall be
returned if the Razeenamah be filed after the pleadings have
been completed and read.

Stamp duties in ori-
ginal suits and ap-
peals referred to
Sudder Aumeens how
to be disposed of
when such suits are
adjusted by Razeo-
namah.

Third. The several Sudder Aumeens are required to
submit to the Judges and Registers, with whom they are
respectively stationed, a monthly statement of the stamp duty
receivable by the parties entitled thereto under the above
Clause; and the Judges after ascertaining the correctness of
such statements, will take the necessary measures for caus-
ing payment to the parties entitled thereto in pursuance
of Section XXV. Regulation XXVI. 1814.

A monthly statement
of stamp duty re-
ceivable by the par-
ties entitled thereto
to be furnished by
the Sudder Aumeens.

IV. *First.* So much of Section LXVIII. Regulation
XXIII. 1814, Section VI. Regulation XXVIII. 1814, or of
any other Regulation in force, as directs that no suits shall
be referred for trial and decision to a Sudder Aumeen in
which the plaintiff may have been admitted to sue *in formâ*
Pauperis, is hereby rescinded.

Part of Section
LXVIII. Regulation
XXIII. 1814, and
Section VI. Regula-
tion XXVIII. 1814,
rescinded.

Second. When a plaintiff may have been admitted by
the Judge or Register of a Zillah or City Court, to institute

The Judge may re-
fer suits in *formâ*
Pauperis to a Sud-
der Aumeen.

his

A. D. 1824. REGULATION XIII.

his suit, in *formâ Pauperis* under the rules for paupers contained in Regulation XXVIII. 1814, and the suit may, in other respects, be referrible to a Sudder Aumeen, it shall be competent to the Judge to refer the same for trial and decision by one of the Sudder Aumeens attached to the Zillah or City Court, or stationed with the Register in any other part of his jurisdiction ; and the suit so referred shall be proceeded upon by the Sudder Aumeen as in other suits referred to him, subject to the provisions contained in Regulation XXVIII. 1814.

Certain provisions in Regulation XXVIII. 1814, declared applicable to parties in appealed cases referred for trial to Sudder Aumeens.

Third. The provisions in the Regulation abovementioned respecting pauper defendants in original suits, as well as those respecting pauper appellants and respondents in appealed cases, shall likewise be considered applicable to defendants in original suits, and to appellants and respondents in appealed cases referred for trial to Sudder Aumeens : but no person shall be admitted by a Sudder Aumeen to prosecute or defend an original suit or appeal, in *formâ Pauperis* without the written order of the Zillah or City Judge, or of the Register with whom the Aumeen may be stationed, authorizing the admission of the party as a pauper under the provisions of Regulation XXVIII. 1814.

Exception.

Provision in Section V. of the same Regulation extended to Sudder Aumeens.

Fourth. The Judges and Registers who are empowered by Section V. of the Regulation abovementioned, to employ an authorized Officer of the Court in taking the examinations of parties and witnesses for the purposes therein specified, may however employ the Sudder Aumeens attached

ed

A. D. 1824. REGULATION XIII.

ed to their respective Courts, in taking such examinations and generally in making the inquiries provided for by that Regulation. But no final order for the admission of a pauper shall be passed by a Sudder Aumeen, nor shall the commitment of pauper plaintiffs to close custody, in pursuance of Section XI. Regulation XXVIII. 1814, be carried into execution by a Sudder Aumeen, without the sanction of the Judge or Register, to whom it may belong to enforce the decision of the Aumeen in such cases.

But no final order to be passed for admission of a Pauper suit without the sanction of the Judge or Register.

V. By the First Clause of Section LXXVI. Regulation XXIII. 1814, it is provided, that “ in the trial of regular suits by the Zillah or City Judges, or in miscellaneous cases, whenever the adjustment of accounts regarding the execution of decrees, and mercantile or revenue transactions, or the investigation of disputes between landlord and tenant, or of other special matters of account, fact, or usage, may be requisite ; and such adjustment or investigation, if conducted by the Judge himself, would occupy a larger portion of his time than could be conveniently devoted to it, the Judge is hereby authorized to direct any of the Sudder Aumeens under his jurisdiction to make such adjustment, or investigation.” The Second, Third, Fourth, Fifth and Sixth Clauses of the Section abovementioned, contain further provisions relative to the cases therein stated ; and the whole of these Clauses shall be still in force, except the Fifth ; which, in consequence of the salary to be hereafter received by Sudder Aumeens from Government, is hereby rescinded ; Provided however that if any necessary expense be incurred in making the inquiries

The whole of Clauses II. III. IV. V. and VI. of Section LXXVI. Regulation XXIII. 1814, still in force except the 5th, which is hereby rescinded.

Proviso.

A. D. 1824. REGULATION XIII.

inquiries or adjustments referred to, it shall be competent to the Judge on the completion of the enquiry or adjustment, to order payment of the amount of such necessary expense by one or both of the parties in the case as may appear just and proper.



A. D. 1824. REGULATION XIV.

A REGULATION *for modifying the Rules in force for referring to the Collectors Summary Suits in cases of arrear or exaction of rent.—Passed by the Governor General in Council on the 22d July 1824, corresponding with the 8th Sawun 1231 Bengal era; the 11th Sawun 1231 Fusly; the 9th Sawun 1231 Willaity; the 11th Sawun 1881 Sumbut; and the 24th Zekuad 1239 Higeree.*

THE provisions contained in the Regulations now in force, empowering the Judges of the several Zillah and City Courts to refer to the Collectors for adjustment and report summary suits relating to arrears or exactions of rent, have been found insufficient to expedite the trial and adjudication of such suits ; and it has in consequence become indispen-
sible

Preamble.

A. D. 1824. REGULATION XIV.

sible to the attainment of that object that the Revenue Officers should be vested with authority to hear, investigate and determine, by a summary process, and subject to a regular suit in the Civil Court, all suits, claims, and demands of rent, arrears or exactions of rent, between landholders or farmers of land, and their under-tenants, or between any other persons concerned in the receipt and payment of the land rents, which may be referred to them for that purpose by the Judges of the Zillah and City Courts; the following rules have been accordingly enacted, to be in force from the date of their promulgation throughout the territories immediately subject to the Presidency of Fort William.

Parts of former Regulations modified.

II. *First.* Such parts of Regulations VII. 1799, V. 1800, XXVIII. 1803, V. 1812, VII. 1813, and XIX. 1817, or of any other Regulation in force, as direct or authorize the Judges of the Zillah and City Courts to refer summary suits relative to arrears or exactions of rent, or any summary suits within the provisions of the Regulations above noticed, to the Collectors of the land revenue, for adjustment and report, are hereby modified as follows :

A Judge referring to a Collector Summary Suits under Section XIII. Regulation XIX. 1817 shall issue a precept requiring him to try and decide the suit within a limited period;

Second. Whenever the Judge of a Zillah or City Court under the discretion vested in him by Section XIII. Regulation XIX. 1817, may consider it proper, with a view to the speedy trial and determination of any summary suit of the nature therein mentioned, to refer the same to the Collector of the district, he shall do so by a precept, requiring
the

A. D. 1824. REGULATION XIV.

the Collector to investigate and decide the suit referred to him; and to report his decision within a limited period, or to assign reason at the expiration of such period, why the suit has not been decided, and what further time is requisite for bringing the same to a summary determination.

Or assign a sufficient reason.

Third. In the event of any considerable delay in the decision of a suit so referred to a Collector, it shall be competent to the Judge to recal the same, and to try the suit himself, or refer it to his Register.

In the event of considerable delay, the Judge may recal suits from the Collector.

III. It shall be competent to the Collectors summarily to hear, investigate and determine, any suits of the nature of those above specified, which may be referred to them by the Judges of the Zillah and City Courts, under the provisions of the foregoing Section.

The Collectors are competent summarily to determine Suits referred to them under the foregoing Section.

IV. In the trial and decision of such suits, the Collector shall be guided by the rules contained in this Regulation, and upon points to which these may not be applicable by the rules prescribed for the guidance of the Civil Courts in the trial and decision of summary suits of the same description. The Collector shall also possess the same power as are vested in the Civil Courts for causing the attendance of parties and witnesses, and generally for all process which it may be necessary to issue in such suits, except the execution of decrees, respecting which the following rule is to be observed.

The Collector how to be guided in the decision of such suits.

The Collector invested with the same powers as the Civil Courts in issuing all process.

Except the execution of decrees.

A. D. 1824. REGULATION XIV.

All decisions to be notified by the Collector to the Judge of the Court by which the suit was referred.

V. All decisions passed by the Collectors under the provisions of this Regulation, shall be notified as soon as practicable, under the Collector's official seal and signature to the Judge of the Court, by which the suit may have been referred; and the whole of the papers received, and proceedings held in the case, shall at the same time be transmitted to that Court, with a final return to the precept by which it was referred. In cases in which a specific sum shall have been adjudged to be due, or any costs or damages awarded, the Collector's award shall be executed by the Judge, under the usual process of the Civil Court, immediately on his receiving the Collector's return as directed; and generally whatever may be ordered by the summary judgment of the Collector, consistently with the Regulations, shall be carried into execution by the ordinary process of the Civil Court.

The Collector's award to be executed by the Judge.

The parties are competent to appoint any Vakeel or Representative they may think proper.

VI. It shall be competent to the parties in all suits, the cognizance of which is hereby vested in the Collectors of Revenue, to employ any agent, vakeel or representative, whom they may think proper to appoint, to act and plead in their behalf, provided such agent, vakeel or representative, be duly empowered by the parties. The rate of remuneration to such agent or vakeel shall be left to be adjusted between himself and his constituent; but no greater sum shall be awarded on this account for costs payable by the party against whom the judgment may be passed than what may be deemed by the Collector a fair equivalent for the attendance of such agent.

The remuneration of such Vakeel to be adjusted between himself and constituent.

VII.

A. D. 1824. REGULATION XIV.

VII. No other pleadings shall be required from the parties in such suits than a plaint and answer, provided that if the parties should, at any time, wish to file an amended plaint, or an amended answer, or any explanatory motion, such subsidiary pleadings shall be received.

No other pleadings requisite than a plaint and answer.

VIII. The Mooktarnamas or Vakalutnamas, and the pleadings and final decree in such suits, shall be written on stamp paper of the value of eight annas, whatever may be the amount of the suit, and no fees shall be taken on exhibits, tendered in the cause, or for the witnesses required by the parties, nor shall it be necessary for the parties to present a written motion on stamp paper for the filing of such exhibits, or for the summoning of such witnesses.

Pleadings, &c. to be written on stamp paper of the value of eight annas.

No fees to be taken on the exhibits.

IX. It shall be competent to the Collectors to hear and determine such suits in whatever part of the district they may occasionally be, or reside, provided that every hearing and decision be in public Cutcherry, or in some other place open to the public, and in the presence of the parties, or of their constituted agents or vakeels, if in attendance.

Collectors competent to determine such Suits in any part of the district provided the proceedings be held in public.

X. Any person who may be dissatisfied with the summary judgment of a Collector passed under this Regulation, and may be desirous of a more full and formal investigation of the merits of the case, shall be at liberty to prefer a regular suit in the local Zillah or City Court, and on the institution of such suit the proceedings held on the summary inquiry shall be filed on the record of the regular suit.

A regular Suit may notwithstanding be preferred in the Zillah or City Court.

A. D. 1824. REGULATION XV.

A REGULATION *for enabling the Magistrates and Joint Magistrates to take summary cognizance of cases of forcible dispossession from, or disturbance in the possession of land or other property, subject to a regular suit in the Civil Court.—Passed by the Governor General in Council on the 22d July 1824, corresponding with the 8th Sawun 1231 Bengal era ; the 11th Sawun 1231 Fusly ; the 9th Sawun 1231 Willaity ; the 11th Sawun 1881 Sumbut ; and the 24th Zekaad 1239 Higeree.*

WHEREAS it appears desirable for the better maintenance of the public tranquillity, and with a view to prevent breaches of the peace, in cases of disputed boundaries or contested claims to the possession of lands, crops, wells, water-courses and other premises, that the summary investigation in such cases which is now made in the Courts of Dewanny

•
Preamble.

A. D. 1824. REGULATION XV.

wanny Adawlut, should, under certain circumstances, be conducted in the Foujdarry Court, leaving the parties, if dissatisfied with the award of the Magistrate, to institute a regular suit in the Civil Court for the final determination of their rights; and Whereas in some districts the Offices of Judge and Magistrate are now held by different persons, under the provision made for that purpose in the Second Clause of Section II. Regulation XVI. 1810; and in such instances a reference from the Foujdarry to the Dewanny Court, as prescribed in the First Clause of Section V. Regulation VI. 1813, might not always ensure the prompt inquiry and decision which are essential to the object of the summary process therein provided for; the following rules have been enacted to be in force from the date of their promulgation throughout the provinces subject to the presidency of Fort William.

Modification of certain rules relative to cases of forcible dispossession from land &c.

II. The provisions of Regulation XLIX. 1793. Regulation XIV. 1795, Regulation XXXII. 1803 and Regulation VI. 1813, which relate to the summary investigation of cases of forcible dispossession from land, and other property, or forcible disturbance in the possession thereof, are hereby declared subject to the following modifications:

Magistrates and Joint Magistrates how to proceed when disputes likely to lead to a breach of the peace exist regarding the possession of land, &c.

III. Whenever it may appear to a Magistrate, or a Joint Magistrate, from the report of a police officer, or from any proceeding in the Foujdarry Court that disputes exist, concerning any lands or premises, or the right to water for purposes of irrigation likely to terminate in a breach

of

A. D. 1824. REGULATION XV.

of the peace if not speedily adjusted, the Magistrate or Joint Magistrate shall address purwannahs to the parties, calling on them to attend the Foujdarry Court in person or by vakeel, and to deliver a written statement of their possession, and to adduce proof of their having been dispossessed or disturbed in their possession by the adverse party, whereupon the Court, after an investigation of the statements and evidence of both parties shall proceed to pass a summary decision on the merits of the case, and the party in whose favor judgment may be passed shall be maintained in possession, until the award may be altered or reversed on the institution and decision of a regular suit in the Civil Court.

Summary decision to be passed subject to a regular suit in the Civil Court.

IV. The Magistrate by whom the summary investigation may be conducted in conformity with the preceding rule, shall, when he summons the parties to plead their respective claims, forward a copy of his proceeding to the Civil Court of the City or District wherein the dispute may have arisen, in order that no investigation of the same case may be entered upon in the Civil Court, otherwise than on the institution of a regular suit, and in the event of a summary suit between the parties being at that time pending for trial in the Civil Court, the Judge or Register, (as the case may be,) shall forward the proceedings of the suit to the Magistrate for his consideration and orders.

Information to be furnished to the Civil Court.

V. It is intended by the provisions of this Regulation that the right to possession should alone be determined summarily by the Foujdarry Courts, in order to secure the public peace.—It shall not therefore be competent to the Magistrates to award damages in such cases, and all parties who may

Magistrates and Joint Magistrates not authorized to award damages in such cases.

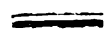
A. D. 1821. REGULATION XV.

may have claims to urge for loss of crops or injuries sustained from dispossession, shall be referred to the Civil Court for redress under the rules at present in force.

No appeal from the Summary decisions of Magistrates in such cases to be admitted except on the ground that the case was not cognizable by the Magistrate under this Regulation.

VI. It is hereby declared that as the summary process authorized by this Regulation is subsidiary to a regular suit in the Zillah or City Civil Courts, no appeal shall be admissible against the judgments passed by the Zillah or City Magistrates, or Joint Magistrates, unless the ground of appeal be the irrelevancy of the Regulation to the case appealed ; on which ground only the Court of Circuit of the division is authorized to receive an appeal if preferred at the sudder station of the Court within one month of the date of the summary decision in pursuance of the general rule prescribed in Section V. Regulation III. 1821.—The Court of Circuit after receiving the appeal, and calling for the proceedings in the case, shall dismiss the same with costs, if the stated ground of irrelevancy shall not appear to be established. If on the other hand the provisions of this Regulation appear inapplicable to the case, the Court of Circuit shall reverse the irregular judgment given by the Magistrate or Joint Magistrate, and pass such further orders thereupon as they may think just and proper, in pursuance of the Regulations in force, which may be applicable to the circumstances of the case.

The Court of Circuit how to proceed when such appeals may be preferred.



A. D. 1824. REGULATION XVI.

A REGULATION *for rescinding and modifying certain parts of the existing Regulations relating to the collection of Stamp Duties.— Passed by the Governor General in Council on the 18th November 1824, corresponding with the 4th Aughun 1231 Bengal era; the 12th Aughun 1232 Fusly; the 5th Aughun 1232 Willaity; the 13th Aughun 1881 Sumbut; and the 26th Rubee-ul-uwal 1240 Higeree.*

WHEREAS it is the intention of Government, with Preamble.
a view to prevent the forgery of Stamp Paper, to cause Stamps of a high value, to be impressed on paper specially manufactured in Europe for that purpose, and bearing in water-mark the device of the East India Company's Arms, with the following words, in addition to the ordinary legend of the said Arms, that is to say, the words *Government Stamp*, in English, and corresponding words in the Bengallee language and character, and in the Hindoostanee language and Nagree character, and the words *Ulamut Hukoomut Kumpanee* in the Persian character, and the said impression will supersede the necessity of causing the paper to

to

A. D. 1824. REGULATION XVI.

to be authenticated in the manner prescribed in Section VI. Regulation I. 1814; and Whereas it appears unnecessary to continue the said authentication on stamp paper, of any description, of which the value may be less than eight annas, for each piece, and it is otherwise expedient to modify certain parts of the existing Regulations relating to this branch of the public Revenue, the following Rules have been enacted to be in force, within the Provinces belonging to the Presidency of Fort William, from and after the expiration of six weeks from the date of their promulgation.

Water mark paper, or paper of a value, not exceeding four annas per piece, need not be authenticated.

II. Stamp Paper of whatever value, being paper of the description specified in the Preamble of this Regulation, as well as Stamp Paper of a value, not exceeding four annas for each piece, shall and may be sold and distributed, without being authenticated in the manner prescribed in Section VI. Regulation I. 1814. Provided however, that paper of the above description or value, though bearing such authentication shall nevertheless be current as heretofore. The rule contained in the aforesaid Section shall continue to be observed in regard to all Stamp Paper of the value of eight annas and upwards, not being paper of the description specified in the preamble of this Regulation. But it shall be competent to Government to alter, modify, or rescind that rule by an Order in Council, in such manner as may from time to time be judged expedient, or by a like order to cause any new or additional device or legend to be impressed on the Stamp Paper.

Certain provisions rescinded.

III. Sections IX. XI. and XII. Regulation I. 1814, with so much of Section XVIII. of that Regulation as refers to Mookhtearnamahs, and Sections XVII. XVIII. XIX. and XXVI. Regulation XXVI. 1814, excepting so much of Section XIX. as relates to Security Bonds (Malzaminee, fail Zaminee

A. D. 1824. REGULATION XVI.

or **Hazir Zaminee**) taken by or by order of any Court, Collector, or other Judicial or Revenue authority, are hereby rescinded.

IV. From and after the date specified in the Preamble of this Regulation, Stamp Duties shall be chargeable on the deeds, instruments, and writings, specified in the Schedule, (No.1) annexed to this Regulation, at the rates therein set forth, and no instrument, deed, or writing of the descriptions specified in the said Schedule (saving of course what may be therein declared to be exempted) shall be written or printed on any paper, parchment, vellum, taur-leaf, or other material applicable to such purpose, unless the same shall have been first duly stamped with a Stamp, denoting, and expressing the duty prescribed for such deed, instrument, or writing. Provided however, that if any of the deeds or instruments specified in the said Schedule shall require for their due engrossment two or more rolls of paper, it shall be sufficient that one of the rolls is stamped with the prescribed Stamp, provided the roll or sheet so stamped shall bear the signatures of the party or parties and of the attesting witnesses.

New Stamp duties prescribed for certain deeds, instruments, and writings.

V. The valuation of lands and other property affected by deeds, instruments, or writings chargeable with a Stamp Duty, rated by the value thereof, shall be made, in conformity with the provisions contained in Section XIV. Regulation I. and Section XXIII. Regulation XXVI. 1814, as explained by Section V. Regulation XIX. 1817.

Lands how to be valued.

VI. First. If any person or persons shall after the date specified in the Preamble of this Regulation, write or engross or cause to be written or engrossed on any vellum, parchment, paper or other material, any of the matters or things on account of which such material would be chargeable with Stamp Duty under the rules of this, or any other Regulation in force, before

Penalty for employing Paper not bearing the prescribed Stamp.

A. D. 1824. REGULATION XVI.

fore the said material shall have been duly stamped, or if any person shall after the said date in any manner make, sign or execute, or knowingly accept or negotiate any deed, instrument or writing chargeable with a Stamp Duty that may not have been executed on paper, or other material duly stamped, such person or persons shall forfeit for every such offence a sum equivalent to twenty times the value of the Stamp Paper, which ought to have been used.

Or evading the rule by executing deeds out of the provinces.

Second. The same penalty shall be forfeited, paid, and levied by and from any person or persons ordinarily resident within the provinces, to which this Regulation extends, who may execute, or cause to be executed in any place on the Continent of India, not being within the said provinces, any deed, instrument, or writing of the description chargeable with Stamp Duty, with the intention of evading the payment of the prescribed duty, and also by and from any person or persons who may knowingly accept or negotiate any deed, instrument or writing so executed.

No deed executed in any place on the Continent of India shall be received in any Court, unless written on paper bearing the prescribed Stamp.

Third. Provided also that no deed, instrument, or writing, executed in any place whatsoever on the Continent of India, and relating to the payment, receipt, sale, conveyance, assignment, or transfer of any property, real or personal, being within any province or place to which this Regulation extends, or of any interest in such property, or to any agreement, contract, engagement, or settlement, to have effect within any province or place as aforesaid, such deed, instrument or writing being of a description chargeable with Stamp Duty under the rules of this or any other Regulation (saving and except Bills of Exchange bonâ fide drawn out of the said provinces) shall be admitted in evidence, or otherwise received or filed in any Court of Judicature or other Public Office, unless

A. D. 1824. REGULATION XVI.

unless the paper, vellum or other material on which such deed, instrument, or writing may be written shall be stamped with the Stamp prescribed for such deed, instrument, or writing.

Fourth. Provided further, that no Bill of Exchange drawn on any part of the Continent of India, and payable within any province or place to which this Regulation extends, shall be negotiated within any such province or place, unless the same shall first be stamped with the Stamp prescribed by this Regulation for a bill of the like amount, or unless a copy thereof executed on paper bearing such a Stamp shall be prepared and attached to the original bill, with the signature of the person endorsing such original. Any violation of this prohibition shall subject the parties offending to the same penalties and forfeitures, as are prescribed for the case of persons executing deeds or instruments within the provinces, to which this Regulation extends, on paper not duly stamped.

Foreign bills of Exchange not to be negotiated without payment of prescribed Stamp duty.

Fifth. Provided however, that if any person or persons writing or engrossing or causing to be written or engrossed any matter or thing chargeable with a Stamp Duty upon unstamped paper, vellum, parchment or the like, or any person or persons accepting or becoming possessed of any deed or instrument so written on unstamped paper, or desirous of negotiating or benefiting thereby shall voluntarily carry the same to the Collector, and shall pay to that Officer the entire amount of duty chargeable thereupon, together with the amount hereinafter provided, the Collector shall transmit the deed, instrument or writing to the Superintendent of the Stamp Office, for the purpose of being duly stamped, and the person aforesaid shall not be liable to the penalty declared in the preceding Clause, that is to say, if the deed, instrument or writing originally executed on unstamped paper, shall

Holders of Instruments written on unstamped Paper, on what conditions to get them duly stamped.

A. D. 1824. REGULATION XVI.

If within thirty days.

shall be brought to be stamped in the manner abovementioned, at any time before the money conditioned or directed to be paid or any part thereof, or the act conditioned to be done shall be due, but not later than thirty days from the date of the execution of the deed, instrument, or writing, or (in the case of deeds and instruments not conditioning the payment of money, or the performance of any contract within a specific period) at any time, within thirty days of the execution of the deed or instrument, the party shall pay a sum equal to five times the value of the Stamp Paper, which ought to have been used, if the deed or instrument aforesaid shall not be brought in the manner abovementioned, within the period above specified, the party bringing it shall pay a sum equal to ten times the value of the Stamp Paper, which ought to have been used. Provided also, that in the case of Bills of Exchange, which may be payable on demand, or which may be made payable at a certain date after sight, and which may not have been presented for payment, the maturity of such bills shall be calculated by allowing, for the presentation of them a period of two weeks, in addition to the time required for their transmission to the place on which they may be drawn, by the public bank.

If after thirty days.

Penalty in case of the employment of paper stamped with too low a Stamp.

Sixth. In case any deed, instrument or other writing liable to a Stamp Duty shall have been executed on paper, parchment, vellum or other material stamped for a rate or amount of duty less than what may be the rate or amount chargeable on account of the matter or thing that may have been engrossed or written thereupon, the like penalties shall attach as have been provided by the preceding rules of this Section, that is, a sum equal to twenty times the excess of the proper stamp above the value of that which may have been used shall be forfeited, if the error of the stamp be discovered

A, D. 1824. REGULATION XVI.

discovered otherwise than by the voluntary production of the deed, instrument, or writing, by the party or parties concerned, and a sum equal to five or ten times the said excess, if the party shall voluntarily bring such deed to have the proper stamp affixed within the periods above stated respectively.

Seventh. Provided however, and it is hereby enacted that in case any deed or instrument chargeable with a Stamp Duty shall have been executed on unstamped paper, or other unstamped material, or on any material bearing a stamp of an amount not equal to the duty chargeable upon such deed or instrument, then, if the person executing such deed, or any other party interested shall establish to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, that the irregular execution of the deed or instrument was owing to accident or inadvertence, or to any unavoidable cause, it shall be competent to the above-mentioned authority, in case they should think proper to do so, to remit part or the whole of the penalties above enacted, and to cause a proper stamp to be affixed to such unstamped, or improperly stamped instrument, on the payment of the actual amount of duty chargeable thereupon. It shall also be competent to the Board, or other authority aforesaid, in cases in which, under special circumstances, it shall be proper or expedient, to direct the Collector to grant to the party a paper bearing the prescribed stamp, certifying thereon the amount paid, and the nature and date of the instrument on account of which it may have been levied, and authorizing the party to file, exhibit, and record the same in any Court or Public Office with such certificate and authority annexed; and on the production of such certificate and authority duly annexed to the instrument, the latter shall be filed, recorded, received, and enforced

Provision for cases of accident or inadvertence.

A. D. 1824. REGULATION XVI.

forced in the same manner as if it were executed on paper bearing the prescribed stamp.

Board authorized to cause a Stamp to be impressed on deeds and instruments executed on unstamped Paper previously to the enactment of this Regulation.

Eighth. It is further hereby declared to be competent to the Board of Revenue, or other Board or Commission exercising the powers of that Board, to authorize and direct the prescribed stamp to be affixed to any deed, instrument, or writing, which may have been written on unstamped Paper, previously to the enactment of this Regulation, on the payment, by the party holding or desiring to benefit by such deed, instrument, or writing, of such a fine as the said Board may judge fit to demand: and any deed, instrument, or writing so stamped, shall be, and be considered equally valid as if it had been originally written and engrossed on paper bearing the proper stamp, any thing in the existing Regulations to the contrary notwithstanding.

Applications in such cases how to be made.

Ninth. Persons desiring to have the proper stamp affixed to deeds or instruments written on unstamped or stamped paper of an inadequate value, without the payment of the prescribed penalty, may make application for that purpose, either directly to the Board, or to the Collector or other Officer in charge of the Stamp Office. In cases in which application may be made to the Board, that authority will either investigate the case themselves, or refer it for report to the Collector as they shall judge most convenient, and in all cases, in which the party may apply to the Collector or other Officer aforesaid, it shall be the duty of such Officer forthwith to hold proceedings on the case, and to submit a report on the circumstances of it to the Board, to which he may be subordinate, with as little delay as practicable.

A. D. 1824. REGULATION XVI,

VII. First. Any person or persons filing, or exhibiting, or recording, or causing, or procuring to be filed, exhibited or recorded for the purposes of proof, information, registry, or for any purpose or in any manner whatsoever, in any Court of Justice or in the Office of any Collector, Register, or other Public Officer, any deed, instrument, petition, pleading, or other writing of the description required to be written on Stamp Paper, which may not be written on the prescribed Stamp Paper, whether the said person or persons be himself the party interested in the case or matter on account of which such deed, instrument, petition, pleading, or writing may be filed, exhibited or recorded, or be the Vakeel or Mookhtar of such party, or be a Ministerial Officer of such Court or Office, save and except the cases provided for in Section VIII. of this Regulation, shall besides dismissal from Office (if the offender be an Officer of Government or authorized Vakeel of Court) forfeit to Government a sum equal to twenty times the value of the Stamp Paper on which such deed, instrument, petition, pleading, or writing ought to have been written.

Penalty for filing or recording Papers not executed on paper bearing the prescribed Stamp.

Second. Any Vakeel or authorized pleader attached to any Court of Judicature, any Cazeer, or Public Officer whatsoever, who may draw up any deed, instrument, or other writing required to be written on Stamp Paper, on paper or other material not bearing the prescribed Stamp, or who may attest, register, or record any deed, instrument or writing, which may not be written on the prescribed stamp Paper, or who may prepare for the purpose of being authenticated, a copy of any deed, instrument, or writing on paper or other material not bearing a stamp of the same value, as is prescribed for the original of such deed, instrument, or writing, shall besides dismissal from Office, forfeit to Government a sum equal to twenty times the value of the Stamp Paper on which

Penalty for Vakeels and others preparing papers without the prescribed Stamps.

A. D. 1824. REGULATION XVI.

which such deed, instrument or writing ought to have been written.

No exception on account of over value.

VIII. No exception shall be taken to any deed, instrument, or other writing, on the ground that the stamp which may have been used is not of a proper denomination, or rate of duty, provided the stamp or stamps used equal or exceed in value the stamp or stamps, which under the provisions of this Regulation ought to have been used.

Stamps to be Stamp on such Paper, and in such manner as Government directs.

IX. *First.* So much of Regulation I. 1814, as prescribes that the Stamps specified in Section V. of that Regulation shall be stampd at the Office of the Superintendent of Stamps, together with such parts of the said Regulation as prescribe, or can be construed to prescribe, the use of any particular description of paper, are hereby rescinded: the aforesaid stamps as may hereafter be used shall be impressed at such place, and in such manner, and on such paper or other material, as the Governor General in Council may, from time to time, direct.

Board of Revenue to cause proper dies, &c. to be prepared.

Second. In further modification of Section V. Regulation I. 1814, it is hereby enacted, that it shall be competent to the Board of Revenue, with the sanction of Government, to cause such sets of Stamps to be prepared, as may appear to them best suited for expressing and denoting the several Stamp Duties directed to be raised under this or any other Regulation; and to direct the employment of two or more Stamps to denote and express the amount chargeable on any single piece of vellum, parchment, paper, or other material, provided however that the Stamps impressed at the Office of the Superintendent of Stamps, or other place, appointed in lieu of it, shall always correspond in number and value with the Counter-stamps impressed at the General Treasury, and that
all

A. D. 1824. REGULATION XVI.

all dies shall besides the words denoting their value contain the following words; that is to say, those used at the Office of the Superintendent of Stamps or other place aforesaid shall contain the words *Stamp Office*, and the Counter-stamp impressed at the General Treasury shall similarly contain the words *General Treasury*.

X. So much of Section X. Regulation I. 1814, as prescribes that a single Office only shall be established in each District, for the superintendence of the sale of Stamps, and as fixes the mode and extent of remuneration to be granted to the Officer in charge of the said Office, together with such part of the aforesaid Section as prescribes or can be construed to prescribe that licenses for the sale of Stamp Paper shall be granted only to Natives of India, is hereby rescinded. The rules contained in the aforesaid Section, which refer to the form of Sunnud to be granted to, and engagements to be executed by the licensed venders of Stamps, are likewise declared to be subject to the modifications hereinafter prescribed. Such Offices shall be established for the above purpose in the several Districts, as the Governor General in Council shall from time to time direct, and Government further reserves to itself the power of determining from time to time the remuneration to be assigned to the Officers, vested with the charge of the several Stamp Offices, now established or hereafter to be established, and similarly of fixing from time to time, the limits within which the said Officers shall exercise the powers and perform the duties in this behalf ordinarily vested in Collectors of Land Revenue by Regulation I. 1814. Provided also, that all rules contained in this or any other Regulation now in force, or hereafter to be enacted, which have reference to the powers and functions exercised or emoluments enjoyed by the said Collectors, shall in matters of, or belonging to the Stamp Revenue, be held applicable

Such Officers to be appointed to the management of Stamp Concerns in each District, with such remuneration as Government may judge fit. Rules regarding appointment of Stamp-venders likewise modified.

A. D. 1824. REGULATION XVI.

Appointment of vendors to be made.

Conditions of appointment.

plicable to all other public Officers who may be vested with the charge of a Stamp Office under the above rule, unless otherwise specially provided. The Collectors or other Officers in charge of a Stamp Office, shall with the sanction of the Board of Revenue, or other authority exercising the powers of that Board, authorize such persons to sell stamps as may appear proper. Provided however, that all such persons shall be furnished with a license in the form No. 2, annexed to this Regulation, and that a list of all licensed Stamp Venders shall be stuck up in a conspicuous place in the Cutcherry of the Collector of the District and in the Court-room of the nearest Dewanny Adawlut, or in such other place or places as the Board of Revenue, or other authority aforesaid, shall direct. Provided also, that all persons now appointed or authorized, or who may hereafter be appointed, or authorized to sell Stamps, under the authority of the Collector or other Officer in charge of a District Stamp Office, shall enter into an engagement, according to the form No. 3, annexed to this Regulation, and shall furnish adequate security for the due performance of the several stipulations therein contained, subject to the several penalties hereinafter specified: Provided also, that it shall and may be lawful for the Board of Revenue to require venders or distributors of Stamps to come under such further engagements as may appear necessary, and as may be legally required from them: any thing in the existing Regulations to the contrary notwithstanding.

Venders always to have stuck up for general inspection, a copy of the Schedule of Duties, together with their respective licenses.

XI. *First.* All authorized Stamp Venders shall at all times have their respective licenses, together with a copy of the Schedule annexed to this Regulation, duly authenticated by the Official Seal and Signature of the Collector or other Officer, by whom they may have been licensed, stuck

up

A. D. 1824. REGULATION XVI.

up in a conspicuous place in the Cutcherry-room or other place in which they may sell the Stamps : and shall further stick up such a notification on the outer door of their Cutcherry or House as the Collector or other Officer may direct, that the public may be fully apprized of their appointment. Any disobedience of this rule will subject the party offending to a fine of fifty Rupees.

And further to notify their appointment as may be directed.

Penalty for neglect.

Second. All Stamped Paper sold by authorized Venders, or otherwise delivered to individuals for use, shall be endorsed by the vender or other person delivering the same with his signature, written in the manner commonly used by him, and the vender or person aforesaid shall further inscribe on the back of each sheet or piece of such paper, the date of such sale or delivery. Any vender or distributor giving out Stamped Paper or the like without writing, at the back of each sheet or piece, his name as aforesaid, and the date of sale or delivery, shall forfeit for every such offence the sum of fifty Rupees, provided the value of the paper sold do not exceed the sum of sixteen Rupees : but if the value of the paper so sold without signature exceed the sum of sixteen Rupees, then the vender shall for every offence so committed forfeit a sum equal to three times the value of the paper so illegally sold by him. Any vender or distributor writing a false date at the back of paper, vellum, or parchment, given out by him, shall forfeit the sum of one hundred Rupees for every such offence, or if the value of the stamp sold exceed that amount then he shall forfeit six times the value of such Stamp Paper, besides being liable to the penalty of his Bond in case of any breach of it's stipulations.

Stamp vendors to endorse Paper sold by them.

Penalty for neglect.

Penalty for writing a false date.

Third. No Vender or distributor of Stamps shall give out, or deliver any Stamped Paper, or the like without having previously received the full amount of the duty denominated

Vendors not to sell Stamps at an inadequate price.

A. D. 1824. REGULATION XVI.

Penalty for selling or delivering without receiving the full price.

nated by the Stamp or Stamps thereon impressed, unless otherwise specially permitted or directed by the Collector or Board of Revenue, and any Vender or distributor who may, without a special direction, or permission in writing from the Collector or Board aforesaid, give out or deliver any Stamped paper, vellum, parchment, or the like, without having received the entire amount of duty, denominated by the Stamp or Stamps affixed thereto, shall forfeit for each and every piece of paper or other material aforesaid so given out, or delivered by him, the sum of fifty Rupees, besides being held responsible for the amount, which should have been taken in case of it's not being afterwards recovered. And any person taking or receiving Stamp Paper, without having paid the entire amount of duty as aforesaid, shall forfeit a like sum for each and every piece of paper so received or taken by him.

Penalty for refusing or delaying to deliver paper.

Fourth. All venders and distributors of Stamps shall comply with all applications made to them for the purchase of Stamp Paper or the like, with as little delay as practicable, and any vender or distributor being applied to for Stamped Paper or the like, and having in his possession the description of paper required, shall, in case of refusal or wilful delay to furnish the same to the person applying for it, and tendering the value in coin of the established currency or in notes authorized by Government to be received in payment of the public Revenue, forfeit for every such offence the sum of fifty Rupees.

Penalty for refusing or delaying to deliver paper.

No vender to take more than the prescribed price for Stamps sold by him.

Fifth. No vender or distributor of Stamps shall, on any plea or pretext whatsoever, take, receive, or demand a higher price for the Stamps sold or delivered by him, than the sum denoted by the Stamp or Stamps impressed on the paper,

A. D. 1824. REGULATION XVI.

per, parchment, or the like, so sold or delivered, or any fee, reward or consideration for furnishing Stamps to persons applying for them. Any vender or distributor who upon furnishing Stamped paper, parchment, vellum, or any other article bearing a stamp, to any individual for use, shall, as a consideration for furnishing the article, or on any other pretext, take or demand a higher price than the amount that may be denoted by the impression of the Stamp or Stamps upon such paper, parchment, vellum or the like, shall forfeit for every such offence the sum of Sicca Rupees one hundred.

Penalty for taking or demanding more than just price.

Sixth. All persons licensed to vend or distribute Stamps shall keep such accounts of the paper received and delivered by them, as the Board of Revenue may direct, and shall furnish the Collector with such copies or extracts of those accounts and at such periods as he may from time to time require. The said persons shall regularly pay to the Collector all money received by them, on the sale of Stamps entrusted to them, on account of Government, at such periods as the said Officer may appoint, and shall at all times when required permit the Collector or other person duly authorized by him to inspect the accounts kept by them, and to examine the store of Stamp Paper or the like, which they may at any time have in their possession.

Accounts to be kept by venders.

Venders regularly to pay money received by them on sale of Stamps.

Seventh. Any vender or distributor failing to produce before the Collector, to whom he is subordinate, any of the accounts required to be kept by him after requisition made in writing by that Officer on the day fixed in such requisition, and failing to account for such omission, to the satisfaction of the Board of Revenue, or other authority exercising the powers of that Board, shall forfeit the sum of Rupees fifty, and shall further be subject to such daily fine, for every day beyond the date fixed in such requisition, for

Penalty for refusal or neglect to produce accounts.

the

A. D. 1824. REGULATION XVI.

the production thereof, until the day when the accounts may be produced, as the Board or other authority aforesaid may impose.

Penalty for withholding accounts and store of Paper from inspection of Collector.

Eighth. Any vender or distributor refusing to permit the Collector or other person, duly authorized by a writing, under the seal and signature of that Officer, to inspect the said accounts, and examine the store of Stamped Paper, at the time in the custody of such vender or distributor, immediately upon demand, shall forfeit for every such refusal the sum of one hundred Sicca Rupees, and shall further be subject to such daily fine until he complies, as the Board of Revenue may direct.

On resignation or discontinuance, paper and accounts to be delivered up.

Ninth. When the license of any vender or distributor may be withdrawn or upon resignation, all Stamp Paper or other article remaining in store at the time of such removal or resignation, and all accounts regarding the sale and distribution of Stamp Paper or the like, at any time delivered to him, together with the balance of all money or monies, which may have been realized by the sale and distribution thereof up to the date of the said removal or resignation, and which may not have been already paid or accounted for to the Collector of Stamp Duty, and likewise the Sunnud, Perwannahs, or other Documents, which the said vender or distributor may have received from that Officer, shall be forthwith delivered over to the Collector, or to such person or persons as he may appoint by a writing under his hand and seal to take charge thereof, receiving for such parts of the Stamp Paper or the like as may have been furnished to him, under the provisions of Clause V. Section XVI. of this Regulation, the amount actually paid by him for the same as therein directed. In case any vender or distributor so removed or resigning shall refuse or fail to make over the said accounts and stores, and the

A. D. 1824. REGULATION XVI.

the balance of the accounts in cash or any part thereof, he shall forfeit for such failure or refusal a sum equal to treble the amount and value of the stamps and money, which may appear from the accounts kept at the Collector's Office, to be in the possession of such vender or distributor, together with such daily fine, until the papers, accounts and documents required are furnished, as the Board or other authority aforesaid may direct.

Tenth. In case of the death of any vender or distributor, Also on death of vender. the Collector shall in like manner be empowered to demand from the heir and person administering to the estate of, or representing the deceased, or other person in charge of his effects, the remainder of any store of Stamped paper, vellum, parchment, or the like in the possession of such vender or distributor at the time of his decease, together with all accounts of the sale or distribution thereof, and all Sunmuds, Perwannahs, and other documents or writings as aforesaid that may be forthcoming amongst the effects of the deceased, and in the event of any refusal on the part of the heir, administrator, or other person in charge of the effects of the deceased, to deliver the same, or of refusal to allow search to be made, whenever the Collector may demand to make search for the said stores or accounts, such heir or administrator, or other person in charge of the estate shall forfeit for every such offence the sum of fifty Rupees, together with such daily fine, until the papers, accounts, and documents required are furnished, as the Board or other authority aforesaid may direct.

Eleventh. Provided also that it shall be competent to the Collector in the cases specified in the two preceding Clauses, as well as in all cases, in which a vender or distributor may fail or delay to account for and make good the value In case of deficiency Collector may proceed against parties. of

A. D. 1824. REGULATION XVI.

of any Stamp Paper or the like, with which he may have been furnished for sale on account of Government, immediately to call upon the surety or sureties of the said vender or distributor to make good the deficiency of money or paper, and on their failure to do so, to proceed against all or any of them, either by putting their bond in suit or summarily in the manner hereinafter authorized.

Collector may issue search warrant.

Twelfth. Provided further that on the failure or refusal as aforesaid of any of the parties specified in the four preceding Clauses, it shall and may be lawful for the Collector to issue a search Warrant, under his Official Seal and Signature, for the discovery of any paper, money or accounts which the said parties may withhold: such warrants to be executed under the same rules and restrictions as are applicable to those issued by Officers in charge of the Abkaree Mehal.

Penalty for filing or recording paper not duly endorsed.

XII. *First.* If any deed, instrument, petition, pleading, or other writing required to be written on Stamp Paper, and written on the prescribed Stamp Paper, shall be filed, exhibited or recorded in any Court of Judicature or public Cutcherry, or before any Judge, Collector, Register, or other public Officer, not having the signature of a licensed Stamp Vender, or other person duly authorized to sell or distribute Stamps, endorsed upon it, the person or persons, filing, exhibiting or recording the said deed, instrument, petition, pleading, writing, or causing or procuring it to be filed, exhibited or recorded, shall forfeit a sum equal to five times the value of the said Stamp Paper

Proceeding to be followed in case of forged Stamp being filed.

And if any deed, instrument, petition, pleading or document shall be filed, exhibited or recorded as aforesaid, having a forged or counterfeit stamp, or signature, the person filing, exhibiting or recording such deed, instrument, or document, or causing or procuring it to be filed, exhibited, or recorded, shall forfeit to Government, a sum equal to twenty times the value

A. D. 1824. REGULATION XVI.

lue of the Stamp, which ought to have been used, unless the material on which the same may be executed shall bear the signature and date required by Sections XI. XIV. and XV. of this Regulation, and the party shall be able to shew that the material stamped with a forged Stamp, was purchased or obtained on the date specified on the back, and from the individual whose name may be there signed. If the said signature and date shall be duly endorsed on the back of the material stamped as aforesaid, with a forged impression, and the proof adduced to the fact and date of purchase be deemed by the Judge or other Officer, before whom or in whose Office the deed, instrument, or other writing may have been filed, exhibited, or recorded, to be sufficient, that Officer, if not himself the Collector, shall transmit the document to the Collector, with a communication of his judgment in the case, and the Collector, on payment by the party of one half the established duty chargeable on account of the matter of the instrument or deed in question, shall forward it to the Superintendent of Stamps in order that it may be duly stamped.

Second. If any person shall discover that any deed, instrument or document in his possession is written on paper or other material bearing a forged or counterfeit signature or stamp, such paper or other material bearing the signature and date required by Sections XI. XIV. and XV. of this Regulation, and shall state the circumstance to the Board of Revenue, or other authority exercising the powers of that Board, or to the Collector or other Officer in charge of the Office, established for the sale and distribution of Stamps, the said person shall on proving to the satisfaction of the Board of Revenue or other authority exercising the powers of that Board, that the paper or other material in question was purchased or obtained on the date specified on the back, and from the individual whose name may be there signed, be entitled to have the

Persons discovering forged Stamps in their possession, how to proceed.

A. D. 1821. REGULATION XVI.

the said paper or material duly stamped without any fee or charge.

Decision of the Board regarding penalties in what cases to be final.

XIII. First. The decision of the Board of Revenue or other authority exercising the powers of that Board, shall be final in regard to all forfeitures and penalties to which venders or distributors of Stamps may become subject for any breach of the rules prescribed in Sections X. and XI. of this Regulation, or for any violation of the stipulations inserted in their engagements. The Board or other authority aforesaid shall and may determine the forms and process to be followed by the Collectors in such cases, and the rules, according to which their own proceedings are to be regulated, with reference to other cases in which the Revenue authorities are vested with Judicial Powers.

Penalties and balances due by venders or distributors how to be recovered.

Second. Such penalties, when adjusted by the Board or other authority aforesaid; as well as all balances of cash due from the said venders or distributors, or from any Officer of, or belonging to, the Stamp Department, shall and may be recovered by the Collectors from the persons or Officers aforesaid, or from their sureties by the same process, as it is or may be lawful to follow for the recovery of arrears of Land Revenue due from any farmer of land or his surety.

Penalties other than those above specified how to be recovered.

Third. All penalties prescribed in this Regulation, with the exception of those specified in Clause First of the present Section, shall be recoverable by a summary process in the Courts of Dewanny Adawlut; at the suit or information of the Collector or other Officer vested with the charge of the Office, established for the sale and distribution of Stamps: or in the case of writings filed, exhibited or recorded in any Public Office on the suit or information of the Officer in charge of such Office, or of any of the ministerial Officers belonging

A. D. 1824. REGULATION XVI.

ing to it, or of any other individual. Provided however, that in all cases of fines and forfeitures incurred under this Regulation, whether the same shall have been adjudged by a Revenue Board, or by a Court of Judicature, it shall be competent to the Board, within the jurisdiction of which the offence may have been committed, to abate, remit, or forgive such part of the prescribed fine or forfeiture as they may judge proper, and an order from the said Board to the Collector of the District shall be a sufficient warrant to the Court, for the discharge of any person confined for non-payment of any fine or forfeiture incurred under the provisions of this Regulation.

Power of remitting penalties vested in the Revenue Boards.

Fourth. Persons giving information, which shall lead to the conviction of any person guilty of any of the acts, for which a penalty or forfeiture is declared and prescribed by this Regulation, shall on conviction of the offender, be entitled to a moiety of the fines and forfeitures levied from him. The remaining moiety is to be carried to the credit of Government: as well as all fines levied from persons voluntarily producing unstamped, or irregular stamped writings, under the provisions of Clauses V. VI. VII. and VIII. Section VI.

Rewards to informers.

XIV. In modification of the rule contained in Clause IX. Section X. Regulation I. 1814, it is hereby declared and enacted that the provisions of the Clause for the punishment of persons concerned in the unlicensed sale of Stamp Paper, shall not be applicable to the case of persons, who having bonâ fide purchased Stamp Paper for their own use, with the prescribed endorsement from one of the authorized vendors or distributors, may transfer the same to another at a price equal to the amount of duty denominated by the Stamp or Stamps impressed on the paper or other material so transferred, provided however, that every person who may so transfer Stamp Paper shall endorse the same with his signature

Modification of the rule, regarding the transfer of Stamps by one Individual to another.

Individuals how to transfer Stamps.

ture

A. D. 1824. REGULATION XVI.

ture in the presence of one or more creditable persons, and the proof that the paper was purchased as aforesaid, shall lie with the person so transferring it. Provided also, that if any individual shall sell or buy any Stamp Paper, or other material bearing, or purporting to bear the Government Stamp, for a less price, than the amount of the duty denominated by the Stamp or Stamps thereon impressed, he shall forfeit for each and every piece of paper or other material so bought or sold by him, the sum of fifty Rupees, besides being subject to punishment under the rule contained in Clause IX. Section X. Regulation I. 1814.

Individuals on what terms to be supplied with Stamps for eventual use.

XV. First. For the convenience of Merchants, Indigo Planters, and others, who may be desirous of having at all times in their possession papers, parchments, or the like stamped with various impressions to be used, as occasion may require in the drawing up of instruments of any of the descriptions required to be executed on materials impressed with a Government Stamp, it is hereby provided that any person desirous of obtaining a supply of Stamp Paper or other material, shall on application to the Collector of the 24-Pergunnahs, or such other Officer or Officers, as the Governor General in Council may from time to time appoint, and the payment into his Treasury of the amount chargeable on account of the Stamps required, receive a Certificate from the Collector or Officer aforesaid, stating the amount paid and the number and value of the Stamps required: and on the production of that Certificate, together with the necessary quantity of plain paper, parchment, or other material, the Superintendent of Stamps or other Officer in charge of the Stamp Office, shall cause the same to be immediately stamped at his Office, with the Stamps specified in the said document, and shall transmit the said papers, parchments, or other materials to the General Treasury, to be there impressed with the necessary Counter-stamps.

A. D. 1824. REGULATION XVI.

stamps. Provided however, that no person shall be entitled to require the Collector or other Officer aforesaid to grant a Certificate in the manner above stated, unless the total value of the Stamps for which he may tender payment shall amount to the sum of one hundred Rupees, and the number of pieces of paper, vellum or other material required to be stamped shall not be less than twenty.

Second. No paper, vellum, parchment or other material shall on any account be received by the Superintendent of Stamps to be stamped on account of any individual, unless the same be accompanied with a Receipt in full under the signature of the Collector or other Officer aforesaid, for the entire amount of duty which may be required to be impressed thereon, or unless the same be sent to be stamped by authority of the Board of Revenue under the powers vested in that Board by this Regulation. The receipt of the Collector or other Officer aforesaid shall in all cases specify as well the aggregate amount paid as the number and description of the Stamps required, and the exact number of sheets or pieces on which the same are to be impressed, and all such receipts shall be disposed of by the Superintendent in such manner as the Board of Revenue may direct.

Receipt to be produced to Superintendent of Stamps by persons wishing to have paper Stamps.

Third. The Superintendent of Stamps shall appoint one or more Officer or Officers of his establishment to receive and compare with the receipt of the Collector of the 24 Pergunnahs or other Officer aforesaid, all papers or the like brought to be stamped as above, and after the Stamps shall have been affixed the same Officer shall again count the whole, and sign his name at the back of each separate sheet or piece of paper, or other material, and he shall likewise note on each the date on which the said paper is ready for re-delivery, and further make an entry

Examination and authentication of Stamps delivered by Superintendent to Individuals.

A. D. 1824. REGULATION XVI.

to that effect, with specification of the quantity of paper, or the like impressed with each description of Stamp in a book to be specially kept by him for that purpose. When the paper or other article shall be prepared in the manner above described, it shall be made up into a parcel, to be sealed with the Superintendent's Seal, and shall in that state be forthwith transmitted to the person, who may have sent it to be stamped, or at the Superintendent's option, notice shall be sent of its being ready for delivery when called for.

Discount in what cases, and to what amount to be allowed.

Fourth. Whenever any person or persons shall desire to send paper or other material to the Stamp Office, for the purpose of being stamped, and shall consequently pay the amount of duty in advance in the manner above required, it shall be competent to the Collector or other Officer aforesaid, in case the total amount so falling to be paid shall exceed the sum of five hundred Rupees in any one payment to allow to the party making such payment, a discount at the rate of four per Cent. upon the aggregate amount of duty leviable, or such other rate as may from time to time be appointed by the Governor General in Council, by notification in the Government Gazette, and the amount of such discount shall be charged and entered on the accounts of the Collector or other Officer aforesaid, under the head of disbursements.

Board may order Stamps to be furnished on conditions above specified to licensed vendors.

Fifth. It shall also be competent to the Board of Revenue to direct and cause Stamps to be furnished in the manner prescribed in this Section to any licensed vendors who may be willing to purchase the same. All such persons, however, shall in the sale of Stamp Paper so furnished to them, be subject to the same rules as are prescribed for the sale of Stamps supplied to them on account of Government. Provided however, that if such vendor shall

A. D. 1824. REGULATION XVI.

shall resign or be dismissed, or his licence be otherwise cancelled, then and in that case, he, his representative, or assign shall deliver up to the Collector of Stamps, or to such person as he may appoint to receive it, all the Stamp Paper, Vellum, or the like furnished to him, under the provisions of this Section, or such portion as may not have been disposed of, and shall be entitled to recover a sum equivalent to the price, which he may have advanced for the same, viz. the specified amount of the Stamp Paper, or other material aforesaid, with a deduction of the discount that may have been allowed on it.

Sixth. If any Superintendent or other Officer shall fix or impress any Stamp to or upon any vellum, parchment, paper or other material, which shall be brought to the Stamp Office to be stamped or marked, without a regular Certificate from the Collector of the amount of duty having been paid, or without special authority in writing, from the Board of Revenue, he shall for every such offence forfeit the sum of one thousand Rupees. In like manner, if any Collector, or other Officer appointed to receive the Stamp Duty shall grant a Certificate of the above description, before the prescribed duty, with a deduction of the authorized discount, shall have been actually paid, such Officer shall forfeit for every such offence the sum of one thousand Rupees, besides being held responsible for the amount duty unrealized.

Penalty for stamping paper brought by individuals without due Certificate.

Also for granting a Certificate without full receipt of duty.

Seventh. Any Native Officer, or other person causing or procuring any Stamp to be fixed or impressed, or any Certificate to be granted in the manner aforesaid, or conniving with the Officer so fixing, or impressing any Stamp, or so granting a Certificate, shall forfeit for every such offence the sum of Rupees one thousand, and shall in addition be held answerable for the amount of the duty leviable on the paper mentioned in the Certificate.

Penalty for procuring a Stamp to be improperly impressed or Certificate granted

First.

A. D. 1824. REGULATION XVI.

Stamps accidentally
destroyed how to be
replaced.

XVI First. Should it so happen that any parcel of papers, parchments, vellums, or the like or any single sheet or piece thereof that may have been duly stamped and obtained from a licensed Vender of Stamps or other Officer authorized to sell or distribute Stamp Paper shall have been destroyed by fire or other accident, it shall be competent to the Board of Revenue, or other authority exercising the powers of that Board, upon its being proved to the satisfaction of such authority, that the said Stamps were duly received and subsequently were destroyed by accident, after the manner asserted, to cause their Secretary on the payment of a fee of two Sicca Rupees by the owner of the paper or other material destroyed, or his representative, to deliver to him the same number of pieces of Stamp Paper, and of the same value as that which may have been destroyed.

Also soiled or spoiled
Stamps.

Second. In like manner in case any Stamp paper, parchment, vellum, or the like after having been obtained in the regular manner shall have become soiled, spoiled, or unfit for use, either by consequence of any accident happening to the same, or because of error in the drawing up or copying of any instrument thereupon, which being discovered before such instrument may be finally signed and executed shall render the writing of no avail, or in which by reason of the death or refusal of the party or parties, whose signature may be necessary to effect the transaction intended by such writing, it should be incomplete and of no avail, or in which by the refusal of any Office or trust that may be granted by such instrument, it shall fail of the purpose intended, or in the case of Promissory Notes, Bills of Exchange, or the like, if by non-delivery to the Payee, or person acting on his behalf, or other cause they shall never be brought to use; in all such cases it shall be competent to the Board of Revenue or other authority aforesaid, upon delivery being made of the Stamp paper, parchment, vellum, or the like so soiled or spoiled, to cause

A. D. 1824. REGULATION XVI.

an equivalent quantity of Stamp Paper to be delivered as above provided, to the owner of the article or articles so soiled or spoiled, or to his representative on the payment of a fee of two Rupees. But this rule shall not extend to Bills of Exchange drawn in sets, of which any one of the set may have been delivered to the Payee.

Third. The owners of Stamp Paper which may be destroyed or soiled as aforesaid, may prefer their application to the Collector of the District in which they may have purchased it, and if the Collector shall be of opinion that the application ought to be complied with, he shall transmit a report of the case to the Board of Revenue, or other authority exercising the powers of that Board, to which he may be subject, and the Board or other authority shall be authorized to direct the Collector to deliver to the party or his representative, Stamp Paper equivalent to that which may have been destroyed or soiled, in the same manner and subject to the same conditions as above prescribed.

Application in such cases how to be preferred by the owner of the Stamps.

Fourth. Provided however, that no such indulgence shall be granted by authority of the Board of Revenue, or other authority aforesaid, except the total value of Stamps proved to have been destroyed or soiled by accident, or the total value of every single Stamp in the case of the material having been spoiled by being written upon shall amount to or exceed the sum of ten Sicca Rupees, and proof shall be exhibited to the satisfaction of the Board, or other authority aforesaid, that the accident or act, by reason of which the material may have become soiled, or spoiled, or destroyed or useless, occurred within the period of six weeks antecedent to the date on which application may be made for the renewal of it.

Restriction of above provision to cases in which the stamp or stamps destroyed or spoiled may exceed ten Rs. in value.

Limitation to time of application.

A. D. 1824. REGULATION XVI.

Board, Collectors and Superintendent of Stamps authorized to administer oaths.

XVII. It shall and may be lawful for the Board of Revenue, or other authority exercising the powers of that Board, the Superintendent of Stamps, and the Collectors or other Officers vested with the charge of Offices established for the sale and distribution of Stamps, to summon witnesses, to administer oaths and affirmations, and to take affidavits and affirmations with the same powers and authority in regard to resistance or disobedience of their orders in this behalf, and to contempts as belong to the Zillah and City Judges, in all cases where he or they shall respectively think it necessary to administer or take an oath or oaths, or affirmation or affirmations in any investigation or enquiry into any case relating to the Stamp Revenue, or in any matter or thing connected therewith, and any person giving intentionally and deliberately a false deposition on oath or solemn affirmation, when examined by the Board, or other authority, Superintendent, Collector, or other Officer aforesaid, shall be held and considered guilty of perjury, and shall be liable on conviction before a Court of Circuit, to the penalties, which are or may be prescribed for that offence; and the Zillah and City Judges shall give effect to all orders passed by the Board or Collectors, under the authority hereinbefore vested in them, for the confinement in the Dewance Jail of persons who may refuse to swear, or to give evidence when legally required to do so, or who may be guilty of contempt.

Venders to verify accounts on Oaths when required.

XVIII. All persons appointed by the Board of Revenue, or other authority exercising the powers of that Board, to be venders or distributors of Stamps, shall verify by affidavit or affirmation their respective accounts, whenever they may be required by the Board or other authority aforesaid, to do so; and if any vender or distributor shall refuse or neglect to verify his accounts within such reasonable time as he shall be called upon to do so, by the said Board, or any member thereof, he shall for every such offence forfeit the sum of Rupees five hundred.

XIX.

A. D. 1824. REGULATION XVI.

XIX. First. So much of Regulation X. 1814, as prescribes that engagements between Government and Individuals for the provision of the Honorable Company's Investment, may be written on unstampt paper, is hereby rescinded.

Modification of Regulation X. 1814.

Second. All such engagements, and generally all deeds, instruments and writings chargeable with a Stamp Duty, which may be executed by, or to any Officer of Government, in the Commercial Department, or on account of any Commercial concern of or belonging to the Honorable Company, shall be written on Stampt Paper, of the same value as is or may be prescribed for the like deeds or instruments in the case of private Individuals.

Instruments and writings relating to matters of or belonging to the Commercial Department to be written on Stampt Paper of the same value as is prescribed for individuals.

No. 1.

SCHEDULE referred to in the Body of the Regulation, containing the duties chargeable on Instruments of Conveyance, Contract, Obligation, and Security for Money, and on Deeds in general.

AGREEMENT of any Minute or Memorandum of an Agreement concerning any matter or thing of the value of 500 Rupees, or upwards, not otherwise charged in this Schedule, nor expressly exempted from all Stamp Duty, whether the same be only evidence of a contract, or obligatory upon the party, ...

Sa. Rs. As.

8 0

EXEMPTIONS.

Memorandum of Agreement, for the hire of labour.

Ditto for the Sale of Goods, under the value of 500 Rupees, and all Agreements carried on by letter and the like between Merchants and other persons, residing 40 miles from each other.

ASSIGNMENTS if not of the nature specified under the heads of conveyances and settlements nor specially exempted, ...

8 0

BILLS OF EXCHANGE, Drafts, Promissory Notes, Hoondies, Teeps, Burats or other Order or Obligation for the payment of money

1824. REGULATION XVI

money payable, (if payable within the provinces subordinate to the Presidency) at sight, or at any stated period, not exceeding three months after date, or ninety days after sight, (not being a deed, instrument or writing, bearing the attestation of one or more witnesses) together with all Bills of Exchange payable out of the said Provinces at whatever date.

Rs. As.

If for a sum of money, not exceeding.....25 Rupees, ...	0	1
Above..... 25 Rupees, and not exceeding.....50 ditto, ...	0	2
Ditto 50 do. ditto ... 100 ditto, ...	0	4
Ditto 100 do. ditto ... 200 ditto, ...	0	8
Ditto 200 do. ditto ... 400 ditto, ...	0	12
Ditto 400 do. ditto ... 800 ditto, ...	1	0
Ditto 800 do. ditto ... 1,600 ditto, ...	1	8
Ditto 1,600 do. ditto ... 3,000 ditto, ...	2	0
Ditto 3,000 do. ditto ... 5,000 ditto, ...	2	8
Ditto 5,000 do. ditto ... 10,000 ditto, ...	4	0
Ditto 10,000 do. ditto ... 20,000 ditto, ...	6	0
Ditto 20,000 do. ditto ... 30,000 ditto, ...	8	0
Ditto 30,000 do. ditto ... 50,000 ditto, ...	12	0
Ditto 50,000 do. ditto ... 100,000 ditto, ...	16	0
Ditto 100,000 do.	20	0

Promissory Notes, written on Paper of the above value shall not be re-issued after payment. Promissory Notes intended to be re-issued shall be charged as follows :

If for a sum of money, not exceeding.....25 Rupees, ...	0	2
Above..... 25 Rupees, and not exceeding.....50 ditto, ...	0	4
Ditto 50 do. ditto ... 100 ditto, ...	0	8
Ditto 100 do. ditto ... 200 ditto, ...	0	12
Ditto 200 do. ditto ... 400 ditto, ...	1	0
Ditto 400 do. ditto ... 800 ditto, ...	1	8
Ditto 800 do. ditto ... 1,600 ditto, ...	2	0
Ditto 1,600 do. ditto ... 3,000 ditto, ...	2	8
Ditto 3,000 do. ditto ... 5,000 ditto, ..	4	0
Ditto 5,000 do. ditto ... 10,000 ditto, ...	6	0
Ditto 10,000 do. ditto ... 20,000 ditto, ...	8	0

Above

A. D. 1824. REGULATION XVI.

	Sa.	Rs.	As
Above 20,000 Rupees, and not exceeding... 30,000 Rupees, ...	12		0
Ditto 30,000 do. ditto ... 50,000 ditto, ...	16		0
Ditto 50,000 do. ditto ... 100,000 ditto, ...	20		0
Above 100,000 do.	32		0

Note. The Governor General in Council reserves to himself the power of admitting any Bank or Company, to compound for the Stamp Duty, chargeable on the Notes issued by it. Notice of such arrangements to be given in the Government Gazette.

Foreign Bills of Exchange, drawn in sets, for every Bill of each set, where the sum made payable thereby may not exceed four hundred Rupees,

	0	8
More than 400 Rupees, but not exceeding 800 Rupees,	0	12
Ditto ... 800 do. ditto 1,600 do. ...	1	0
Ditto ... 1,600 do. ditto 3,000 do. ...	1	8
Ditto ... 3,000 do. ditto 5,000 do. ...	2	0
Ditto ... 5,000 do. ditto 10,000 do. ...	2	8
Ditto ... 10,000 do. ditto 20,000 do. ...	4	0
Ditto ... 20,000 do. ditto 30,000 do. ...	6	0
Ditto ... 30,000 do. ditto 50,000 do. ...	8	0
Exceeding 50,000 do.	12	0

EXEMPTIONS.

Bills of Exchange drawn, and Promissory Notes issued by Government Officers, having authority to draw Bills upon the Government Treasuries, or to issue Promissory Notes, or other Acknowledgements on account of Government.

All Drafts or Orders, for the payment of any sum of money, to the bearer on demand, drawn upon any Bank, Banker or Agent, residing within 20 miles of the place, where such draft or order shall be issued; such place being specified on the face of the draft.

BILLS OF LADING of, or for any Goods to be exported,	1	0
---	---	---

BILLS OF SALE.

An absolute Bill of Sale, ... See Conveyances.

Bill of Sale as a Security being the principal, or only deed whereby the property is conveyed, ... See Mortgage.

Bill

A. D. 1824. REGULATION XVI.

Bill of Sale as a Security, being merely a collateral one, with some deed or instrument that has paid the advalorem duty prescribed for conveyances, 	<i>Sa. Rs.</i>	<i>As</i>
	8	0

BONDS, Tumusooks, or other Deed or Instrument, or other written Obligation for the payment of money, bearing the attestation of one or more witnesses, Promissory Notes or other Obligations as aforesaid, payable at a period exceeding three months after date, or ninety days after sight.

If for any sum not exceeding.....	.....	25 Rupees,	...	0	2
Above	25 Rupees and not exceeding	... 50 ditto,	...	0	4
Ditto	50 do.	ditto	100 ditto,	0	8
Ditto	100 do.	ditto	200 ditto,	1	0
Ditto	200 do.	ditto	300 ditto,	2	0
Ditto	300 do.	ditto	500 ditto,	4	0
Ditto	500 do.	ditto	1,000 ditto,	6	0
Ditto	1,000 do.	ditto	2,000 ditto,	10	0
Ditto	2,000 do.	ditto	3,000 ditto,	16	0
Ditto	3,000 do.	ditto	5,000 ditto,	20	0
Ditto	5,000 do.	ditto	10,000 ditto,	32	0
Ditto	10,000 do.	ditto	20,000 ditto,	40	0
Ditto	20,000 do.	ditto	30,000 ditto,	50	0
Ditto	30,000 do.	ditto	50,000 ditto,	64	0
Ditto	50,000 do.	ditto	75,000 ditto,	70	0
Ditto	75,000 do.	ditto	100,000 ditto,	80	0
Ditto	100,000 do.	ditto	150,000 ditto,	100	0
Ditto	150,000 do.	ditto	200,000 ditto,	120	0
Ditto	200,000 do.			150	0

Bonds, concerning Respondentia and Bottomry, *Advalorem as above.*

Bonds given as security for the transfer of Government Securities, or for the payment of an Annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued,

} Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered, or transferred.

Bonds for annuities for an indefinite period, such as life annuities and the like,

} Shall be charged, at the rate of 10 times the yearly payment.

Bonds

A. D. 1824. REGULATION XVI.

	<i>Rs.</i>	<i>As.</i>
Bonds where the amount of the money to be secured, or ultimately recovered shall be uncertain and unlimited,	150	0
Where the amount is limited to a certain sum,	}	The same as on a Bond for such limited sum.
Bonds taken as Collateral Security, with some deed or instrument that has paid the advalorem duty prescribed for conveyances or money Bonds, or as Security, for the performance of any other contract, covenant or agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand. ... ..			8
Bonds of Indemnity.		
Bonds for the due execution of an office or work and all other Bonds not otherwise charged or exempted from duty.		

EXEMPTIONS.

Arbitration Bonds.

Bonds given to, or by the Officers of Government on account of any matter, or thing of, or belonging to the Government in its Political or Territorial capacity.

Security Bonds, which may be taken by, or by order of any Court, Collector, or other Judicial or Revenue authority, Razeenamahs, Sooluhnamas, and Ruffanamahs, filed in any suit pending in a Court of Justice, shall be charged, as prescribed in the Regulations already in force or hereafter to be enacted.

CHARTER PARTIES, or any Agreement or Contract for the Charter of any Ship or Vessel, or any Memorandum, Letter or other writing between the Captain, Master or Owner of any Ship or Vessel, and any other person for, or relating to, the freight or conveyance of any money, goods, or effects, on board of such Ship or Vessel,

8

EXEMPTIONS.

Charter Parties of Ships or Vessels taken up by Government for the conveyance of Troops or Military Stores, or for other political purposes.

Contracts,

A. D. 1824. REGULATION XVI

CONTRACTS, OR DEEDS if not otherwise charged nor exempted from Sa. Rs. As.
 duty,

COPARTNERSHIP, Deeds of, } 8 0

COMPOSITION Deeds or other instruments of composition between
a debtor or debtors, and his, her, or their creditors, ...

CONVEYANCES whether grant, disposition, assignment, transfer, renunciation, or of any other kind or description whatsoever upon the sale of any Lands, Tenements, Rents, Annuities, or other property, real or personal, heritable or moveable, or of any right, title, interest or claims in, to, out of, or upon any Lands, Houses, Rents, Annuities, or other Property, that is to say, for or in respect of the principal or only deed, instrument or writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person, by his or their direction.

Where the purchase or consideration money therein expressed or denoted shall not exceed.....						50 Rupees, ...	0	8
Above	50 Rupees, and not exceeding.....	100	ditto, ...	...	...	1	0
Ditto	100 do. ditto ...	200	ditto, ...	...	...	2	0
Ditto	200 do. ditto ..	500	ditto, ...	...	...	4	0
Ditto	500 do. ditto ...	1,000	ditto, ...	...	...	8	0
Ditto	1,000 do. ditto ...	2,000	ditto, ...	...	...	12	0
Ditto	2,000 do. ditto ...	3,000	ditto, ...	...	...	16	0
Ditto	3,000 do. ditto ...	5,000	ditto, ...	...	...	20	0
Ditto	5,000 do. ditto ...	8,000	ditto, ...	...	...	32	0
Ditto	8,000 do. ditto ...	12,000	ditto, ...	...	...	40	0
Ditto	12,000 do. ditto ...	20,000	ditto, ...	...	...	50	0
Ditto	20,000 do. ditto ...	30,000	ditto, ...	...	...	64	0
Ditto	30,000 do. ditto ...	50,000	ditto, ...	...	...	80	0
Ditto	50,000 do. ditto ...	1,00,000	ditto, ...	...	...	100	0
Ditto	1,00,000 do. ditto ...	2,00,000	ditto, ...	...	...	150	0
And for every further Lack of Rupees beyond 2 Lacks... ..						100	0	

Note

A. D. 1824. REGULATION XVI

So. It. As.

Note. Where, of several deeds, instruments or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed; and to engross the same on paper, parchment, vellum or the like stamped for the prescribed advalorom duty, provided however that in all cases where there are more deeds than one, all other deeds than the principal shall be charged with a Stamp Duty of 8 Rupees, and all such deeds shall specify by their contents which other is the principal deed by which the conveyance has been effected, certifying that it is executed in the manner and on material stamped as required.

EXEMPTIONS:

Grants, Leases, Sales or the like wherein Government in its Political or Territorial capacity is a party.

Note. This exemption shall not extend to sales made for the recovery of arrears of Revenue or Rent, or in satisfaction of Decrees of Court, in which cases the purchaser shall be required to pay the prescribed duty along with the purchase money, and shall receive from the Officer conducting the Sale, a Deed of Sale executed on paper impressed with the said duty Stamp.

All Transfers of Subscriptions to any of the Government Loans or other Government Securities, also Bank Shares.

COPIES. Copy in any manner aforesaid or declared to be a true Copy or made for the purpose of being given in evidence as a true Copy of any Bond, Deed, or Instrument of Agreement, Contract, Conveyance, or of any Deed or Instrument whatsoever chargeable with a Stamp Duty.

Where such Copy shall be made for the security or use of any person being a party to, or taking any benefit, or interest immediately under such agreement, contract, bond, deed, or other instrument,

} The said duty, or the equal amount.

Where such Copy shall be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed or other instrument,

ε θ

Likewise

A. D. 1824. REGULATION XVI

	Sa.	Rs.	As.
Likewise any Copy authenticated, or made as aforesaid, of any schedule, receipt, or other matter put or endorsed on, or annexed to any such agreement, contract, bond, deed, or other instrument aforesaid,		8	0

EXEMPTIONS.

Copies made for the private use only of any person having the custody of the original instrument, or of his, or her Attorney or Solicitor.

Copies of Papers, which public Officers are directed by any general Regulation, to make, require or furnish, not specially declared chargeable with Stamp Duty.

Notes. Copies of records, accounts or other documents required by Individuals from the public Offices, not specially charged with or exempted from duty, together with Copies of Decrees and Proceedings of the Courts of Judicature shall be charged in the manner, and subject to the conditions prescribed in Section XIX. Regulation I. 1814, and other provisions of the existing Regulations.

DEEDS, of any kind, not otherwise particularized in this Schedule,	8	0
---	---	---

EXCHANGES. Any deed whereby any real property shall be conveyed or surrendered in exchange for other property.

If no sum of money shall be paid, or agreed to be paid for equality of Exchange,	8	0
---	---	---

And if any sum of money be paid, or agreed to be paid for equality of Exchange,	}	The same advalorem duty as for a conveyance for such sum.	

ENGAGEMENTS to cultivate, provide or deliver Indigo Plant, or to produce, manufacture, provide, or deliver any other article of commerce, in consideration of advances made, ...	{	Shall be charged on the amount advanced at the rate of Bonds or other Obligations for the payment of money payable at a period exceeding three months after date.	

LEASES. Any lease made in perpetuity, or for a term of years or period, determinable with one or more lives, or otherwise contingent in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent,	{	The same duty as for a conveyance, or sale for a sum of the amount of such consideration.	

Any

A. D. 1821. REGULATION XVI.

Factor or other Agent of such Zemindar or other person aforesaid on the one part, and a Ryot or other actual Cultivator on the other, for the land tilled by him.

Note. All Leases, Pottahs, Cuboolyuts, or other similar instruments of contract between Zemindars, Talookdars, or other holders or Proprietors of Land, whether subject to the payment of Revenue to Government or otherwise, Farmers, Kutkenadars, Ijaradars, or other tenants, and any other Talookdar, Kutkenadar, Ijaradar or other lease holder, intermediate between the Ryots or actual Cultivators, and the Sudder Malgoozar or Lakherajdar, shall be written on Stamp Paper of the value above prescribed.

LETTERS or Powers of Attorney or Commission or Factory in the nature thereof.

Powers to perform any one special, that is to say, particular act, or the acts connected with one particular suit, case or transaction, or sundry acts to be done, after a manner specified in the instrument, 2 0

General, 1 0

EXEMPTIONS.

Wakulutnamahs executed to regular pleaders of the Sudder Dewanny Adawlut, or any of the subordinate Court of Judicature, authorizing them to prosecute or defend suits therein pending, or to present or make any miscellaneous petition, application or motion to the Court, which shall be charged according to Regulation I. 1814.

Mookhtarnamahs, executed by native officers and soldiers, belonging to the regular corps on the Military Establishment of the Presidency of Fort William.

LETTERS OF LICENCE from Creditors to Debtors, 8 0

MORTGAGES. Any Deed of Mortgage or Conditional Sale, with or without possession given of any lands, estate, or property real or personal, intended as a Security for money due or to be lent thereupon, also any deed, or contract, accompanied with a deposit of Title Deeds to any property where the same may be made as a Security for payment of money due or lent at the time.

Shall be charged after the same manner and at the same rates as if, in lieu of such Deed of Mortgage or the like, a Bond had been taken for the sum due or lent at the time.

A. D. 1824. REGULATION XVI

Deeds of Mortgage, or the like given as Security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued. } *Sa. Rs. Ac.*
 Shall be charged at the rate of the total amount assured, or of the bona fide value.

Deeds of Mortgage given for the Security of annuities for an indefinite period, such as life annuities and the like. } Shall be charged at the rate of 10 times the annual payment.

Where the total amount secured by such mortgage is unlimited, 150 0

Where it may be stipulated, that the amount secured by such mortgage shall not exceed a certain sum. } At the rate of such limitation.

Note. Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall act merely as Collateral Security to some other transaction, already charged with the advalorem duty thereupon, the same being specified in the body of the deed of mortgage, ...

Likewise in case of there being more deeds than one required, to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the advalorem duty, and all other deeds connected with the same transaction, ... } 8 0

Acknowledgments or Promissory Notes granted to the Treasurer or other Officer of the Bank of Bengal, on account of the Bank, or to any private Banker or Agent for loans or advances made on the deposit of Government Securities, Bullion, Plate, Jewels or other Goods, and payable within three months after date, shall be charged as Promissory Notes. If payable at a date, exceeding three months, shall be charged as deeds of mortgage.

EXEMPTION.

Mortgages, to which Government in its Political or Territorial capacity, or the Officers of Government acting for the Government in matters relating to its Political or Territorial concerns are parties.

PARTITION. Any deed of partition of real or personal property adjusted by mutual agreement amongst Coheirs, Coparceners, or the like. ... 8 0

And

A. D. 1824. REGULATION XVI.

Sa. Rs. As.
 { The principal deed stipulating for such payment shall be charged with the advalorem duty prescribed for a conveyance or sale for an equal sum.

And if any sum or sums of money shall be paid or agreed to be paid for equality of partition

On partition of Estates made by Collectors of Land Revenue, whether on application of the parties, or any of them, or in execution of a Decree of Court, if the value of the portion allotted to each sharer shall exceed 800 Rupees, a Stamp Duty of the above amount shall be charged on each Copy of the paper of partition or other title deed which may be taken out by any of the parties after the partition shall have been approved by the Revenue Board.

Where the portion of each sharer shall not exceed 800 Rupees, the following rate of duty shall be chargeable :

If the value of each portion shall not exceed...	100 Rupees, —	0	8
More than 100 Rupees, but not exceeding...	200 ditto, —	1	0
Ditto 200 do. ditto —	400 ditto, —	2	0
Ditto 400 do. ditto —	600 ditto, —	4	0
Ditto 600 do. ditto —	800 ditto, —	6	0

POLICY OF ASSURANCE or INSURANCE, or other Instrument by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

Where the sum insured shall not exceed— — — — —	Sa. Rs. 5,000	4	0
Exceeding 5,000 Rupees but not exceeding— — — — —	10,000	8	0
Ditto , 10,000 ditto, — — — — —	20,000	12	0
Ditto 20,000 ditto, — — — — —	50,000	16	0
Above 50,000 — — — — —		20	0

Policy of Insurance of any Ship, Vessel, Sloop, Lighter, Boat or the like, any goods or property on board, or upon the freight of any Ship, Vessel, Sloop, Lighter, Boat or the like, or upon any other interest, relating thereto, or upon any voyage where the premium shall not exceed 2 per Cent. on the sum insured, if the whole sum insured shall not exceed 1,000 Rupees, —

0 8

If the sum insured exceed 1,000 Rupees, then for every 1,000 Rupees and also for any fractional part of 1,000 Rupees whereof the same shall consist, — — — — —

0 8

Where

A. D. 1824. REGULATION XVI.

Where the premium shall exceed 2 per Cent. on the sum insured, if the whole sum shall not exceed 1,000 Rupees — — *Sz. Rs. As.*
1. 0

If the sum insured exceeds 1,000 Rupees then for every 1,000 Rupees, and also for any fractional part of 1,000 Rupees whereof the same shall consist, — — — —

Promissory Notes. Payable to the Bearer on demand at sight, or at any stated period, not exceeding 3 months after date or 90 days after sight, — — — — } See Bills of Exchange.

Promissory Notes. Payable at a period exceeding 3 months after date or 90 days after sight, — — — — } See Bonds.

Promissory Notes. For the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain, } The same duty as would be chargeable on a bond for the whole amount.

All Receipts for money deposited in any Bank, or in the hands of any Banker or Agent, if the same shall stipulate for the payment of interest, upon the money so deposited, or in hand, shall be deemed and taken to be Promissory Notes.

RECEIPTS OR DISCHARGES given for, or upon the payment of any sum of money not exceeding thirty-two Rupees,					0
Exceeding 32 Rupees, not exceeding 100 Rupees, ...				0	2
Ditto 100 do. ditto 200 do. ...				0	4
Ditto 200 do. ditto 500 do. ...				0	8
Ditto 500 do. ditto 1,000 do. ...				0	12
Ditto 1,000 do. ditto 2,000 do. ...				1	0
Ditto 2,000 do. ditto 3,000 do. ...				1	8
Ditto 3,000 do. ditto 5,000 do. ...				2	0
Ditto 5,000 do. ditto 8,000 do. ...				2	8
Above - - - - 8,000 do. ...				4	0
Also for a receipt in full of all demands,				4	0

And any instrument, note, memorandum or writing given upon the payment of money, whereby any money, debt or demand, or the part thereof therein specified shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied shall

A. D. 1824. REGULATION XVI.

shall be deemed to be a receipt for the amount so declared to be paid or satisfied.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts or other demands without specifying the amount thereof, such instrument or writing shall be deemed and taken to be a receipt in full of all demands and charged accordingly.

And if payment be made by delivery of a Bill or Bills of Exchange, Draft or Drafts, Promissory Notes, or the like Securities of money, the receipt or acknowledgment given thereupon shall be deemed to be a receipt within the meaning of this Schedule.

EXEMPTIONS.

Receipts for money paid or received by any Officer of Government on account of Government.

Receipts or discharges for the rent of land granted by any Zemindar, Talookdar, Farmer or other Malgoozar, or by any holder or proprietor of land held exempt from the payment of Revenue, or by any Mofussil Talookdar, Ijaradar, Kutkenadar, or other lease holder, or by the Gomasta, Factor, or other Agent of such Zemindar, or other person aforesaid, to a Ryot or other actual Cultivator for the rent of land tilled by him.

Note. Receipts or discharges granted by any Zemindar, Talookdar, or other holder or proprietor of land, or by any Farmer, Kutkenadar, Ijaradar or other tenant to any other Talookdar, Kutkenadar, Ijaradar, or other lease holder intermediate between the Ryots or actual Cultivators, and the sudder Malgoozar or Lakherajdar, shall be written on stamp paper of the value above prescribed.

Receipts or discharges given for the purchase money of any Government Securities or shares of the Bank of Bengal.

Receipts and discharges given for money deposited in any Bank, or with any Agent to be accounted for on demand, provided no interest be stipulated as payable thereon.

A. D. 1824. REGULATION XVI.

If interest be stipulated such receipt shall be chargeable as a Promissory Note.

Receipts or discharges written upon Promissory Notes, Bills of Exchange, Drafts or Orders for the payment of money duly stamped.

Letters by the Post acknowledging the arrival of any Promissory Notes, Bills of Exchange, or other Securities for money.

Receipts or discharges written upon or contained in any Bond, Mortgage, or other Security, or any conveyance, deed, or other instrument duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity thereby secured.

SETTLEMENTS. Any deed or instrument whereby any sum or sums of money or any Government Securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever,

} Shall be charged with the ad valorem duty chargeable for a bond for the amount or value settled, or agreed to be settled; or in cases in which the value shall be indeterminate at the rate of 100 Rupees.

Deeds of Gift and Dower whether to take effect on the instant or at a future period, determinate or indeterminate, shall be charged as Deeds of Settlement.

EXEMPTIONS.

Wills, Testaments and the like, together with deeds merely declaratory of trust pursuant to any previous settlements, deed, or will.

GENERAL EXEMPTIONS.

Deeds, instruments, and writings of any kind, in which Government or any Board, Commission, Court, or public Officer, may in a public capacity be a party, save and except deeds, instruments and writings relating to matters of or belonging to the Commercial Department, shall not be chargeable with any Stamp Duty.

A. D. 1824, REGULATION XVI.

No. 2.

FORM of LICENSE to be Granted.

Whereas A. B. has duly executed the engagement required by Clause

Section Regulation 1820, to be executed by persons authorized to sell Stamps as hereunto annexed, and has given sufficient Security for the performance of the same, I, C. D. Collector of do hereby authorize the said A. B. to be a Stamp Vender, and to open an Office for the Sale of Stamps at in Pergunnah in the District under my charge. Let him carefully and faithfully execute the several stipulations into which he has entered.

“ Given under my Hand and Seal, this day of

(Signed) C. D.
Collector.

Copy of Engagement entered into by A. B., and referred to in the above License.

(Here enter Engagement)

(A true Copy,)

(Signed) C. D.
Collector.

No. 3.

FORM of ENGAGEMENT to be executed by Persons appointed to the Office of Stamp Vender.

I, A. B. appointed to vend Stamps at C—, in the Pergunnah of D—, in the district of E—, do hereby engage faithfully to observe the following Conditions :

1st. That I will carefully examine every Stamp Paper which may be entrusted or delivered to me for sale, and certify in my Receipts for the same, that such paper bears the Stamp of

• A. D. 1824. REGULATION XVI.

of Government, and the signature of the Superintendent or his Assistant, in all cases in which such signature is required.

2d. That I will not charge more for any Stamp or Stamps entrusted or delivered to me for sale, than the established price for such Stamp or Stamps.

3d. That I will not in any case sell or deliver any Stamp or Stamps, without having previously received the full established price of the same.

4th. That I will monthly prepare and deliver to the Stamp Darogah, or such persons as may be authorized to receive the same, a faithful account of all the Stamp Paper which may be sold by me, and will likewise specify the balance which may remain in store under my charge.

5th. That I will faithfully and regularly pay into the Public Treasury the amount received by me on the sale of Stamps delivered to me, to be disposed of on account of Government at such periods as may be directed, and will carefully preserve all papers so entrusted to me whilst they remain in my custody, being at all times ready to deliver up to the Collector all that I may not sell.

6th. That I will monthly prepare a faithful account of all the Stamp Paper which may be delivered to me, specifying the quantity and value of the paper sold in each month, and the balance which may remain in store at the expiration of it, in such manner as may be directed. The said account I will monthly deliver to the Stamp Darogah, or such person as may be authorized to receive it, at such period as may be fixed for that purpose.

I will moreover, at all times obey any orders which may be issued from the Huzoor for the delivery or exhibition of my accounts, and the balance of any Stamp Paper or cash belonging to Government, together with all Sunnuds, Perwannahs, or other Documents which may be in my possession.

Whenever

Whenever I may sell or deliver Stamp Paper to any one I will carefully and truly certify the sale or delivery, and the date thereof on the back of each sheet of paper sold or delivered, with any further particulars that may be specially directed, and I will attest the endorsement with my signature.

I will at all times have my License, with the Table of Stamp Duties, which I have received from the Huzoor, stuck up in a conspicuous place in the Cutcherry-room, or other place in which I may sell Stamps, and carefully obey any further directions I may receive from the Huzoor in respect to the public notification of the trust now vested in me.

I will at all times furnish persons applying for Stamp Paper with the paper required by them, without any unnecessary delay. If any one shall apply to me for paper of a description not in my possession, I shall without loss of time represent the circumstance to the Huzoor. I will use all my endeavours to promote the sale of Stamp Paper, and to explain to my neighbours the orders of Government on the subject.
