

A

COLLECTION

OF

THE ACTS

OF

THE INDIAN LEGISLATURE

FOR THE YEAR

1928

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# TITLES OF ACTS

OF

## THE INDIAN LEGISLATURE

FOR THE YEAR 1928.

- I. An Act to amend the Burma Salt Act, 1917, for a certain purpose.
- II. „ further to amend the Indian Securities Act, 1920, for a certain purpose.
- III. „ further to amend the Indian Income-tax Act, 1922, for certain purposes.
- IV. „ further to amend the Inland Bonded Warehouses Act, 1896, for certain purposes.
- V. „ to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax.
- VI. „ further to amend the Indian Merchant Shipping Act, 1923, in order to vest in the Governor General in Council the control of matters covered by that Act.
- VII. „ further to amend the Indian Tariff Act, 1894, for certain purposes.
- VIII. „ to provide for the modification of certain import duties relating to the protection of the steel industry in British India.
- IX. „ further to amend the Indian Territorial Force Act, 1920, for certain purposes.
- X. „ further to amend the Auxiliary Force Act, 1920, for certain purposes.
- XI. „ further to amend the Chittagong Port Act, 1914, for certain purposes.
- XII. „ to amend the Hindu Law relating to exclusion from inheritance of certain classes of heirs, and to remove certain doubts.
- XIII. „ further to amend the Indian Mines Act, 1923, for certain purposes.
- XIV. „ further to amend the Indian Succession Act, 1925.
- XV. „ to amend the Indian Trade Unions Act, 1926, for a certain purpose.

- XVI. An Act further to amend the Indian Income-tax Act, 1922, for a certain purpose.
- XVII. „ to provide for the protection of the match industry.
- XVIII. „ to amend certain enactments and to repeal certain other enactments.
- XIX. „ further to amend the Madras Salt Act, 1889, for a certain purpose.
- XX. „ further to amend the Indian Life Assurance Companies Act, 1912, for certain purposes, and to provide for the collection of statistical information in respect of insurance business other than life assurance business.
- XXI. „ further to amend the Indian Succession Act, 1925, for a certain purpose.

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\*To have effect up to the 31st day of March, 1929.

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\* All amendments to this Act shown as made by Act VI of 1928 are prospective.

† These amendments are prospective and will come into force on the 7th day of April, 1930.

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\*All amendments to this Act shown as made by Act VI of 1928 are prospective.

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\* To have effect up to the 31st day of March, 1929.

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# ACT No. I OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the  
8th March, 1928.)

## An Act to amend the Burma Salt Act, 1917, for a certain purpose.

**W**HEREAS, by the Devolution Rules, made under section 45A of the Government of India Act, central and provincial subjects have been classified, for the purpose of distinguishing the functions of Local Governments from the functions of the Governor General in Council, and it is, therefore, expedient to amend the Burma Salt Act, 1917, which relates to a subject classified in the aforesaid rules as a central subject, so as to vest in the Governor General in Council powers of control in respect of that subject; It is hereby enacted as follows:—

1. (1) This Act may be called the Burma Salt (Amendment) Act, 1928. Short title and commencement.

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

2. The sections of the Burma Salt Act, 1917 (hereinafter referred to as the said Act), shown in the first column of the Schedule are hereby amended in the manner specified in the second column thereof. Amendment of Burma Act II of 1917.

3. Where anything done under the said Act is in force immediately prior to the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under the said Act as hereby amended. Saving of acts done under Burma Act II of 1917.

### THE SCHEDULE.

1

*Price 1 anna or 1½d.]*

## THE SCHEDULE.

(See section 2.)

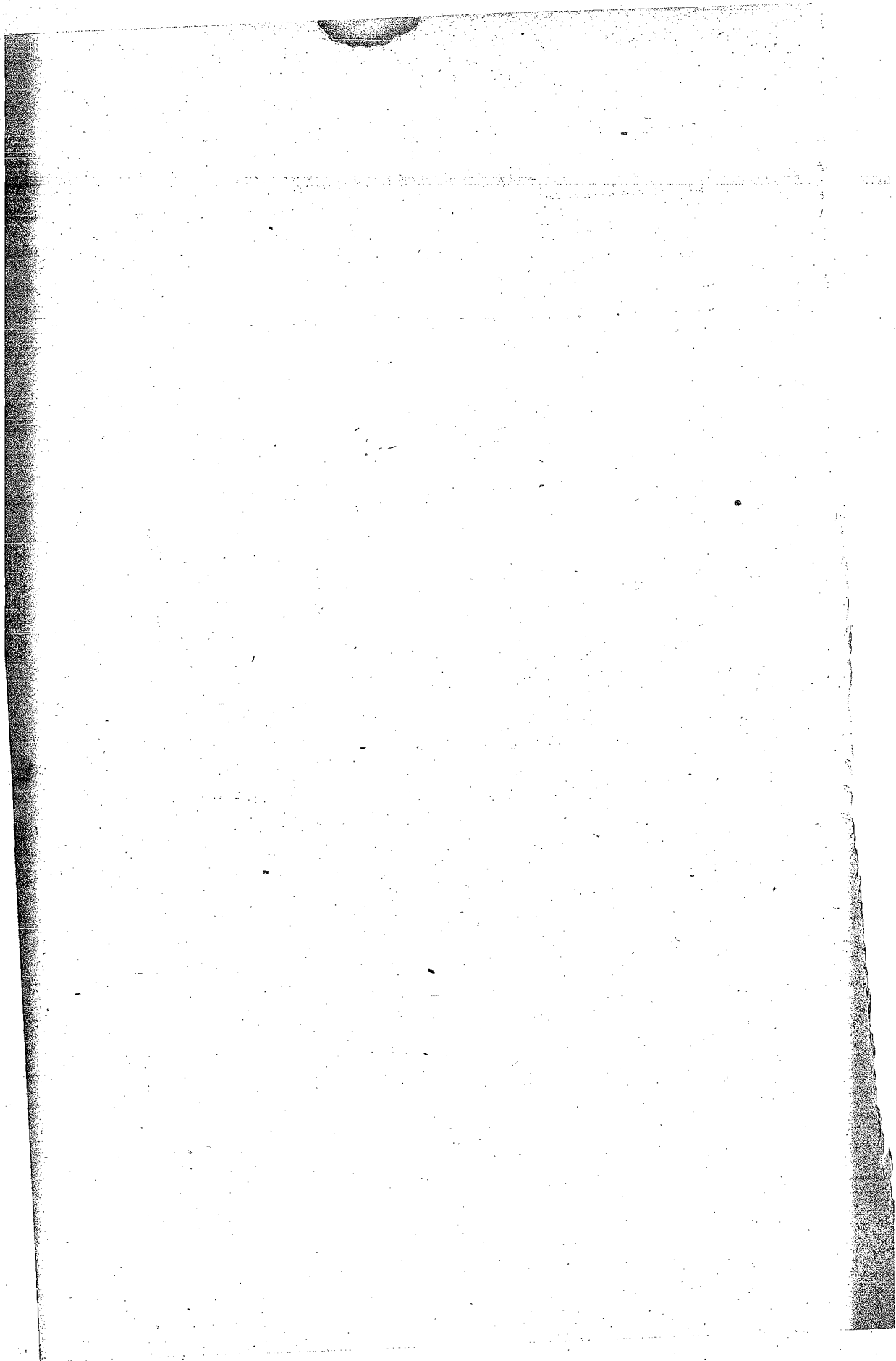
Sections of Burma Act II of 1917 to be amended.	Amendments.
Section 2 . . .	<p>The following definitions shall be added, namely:—</p> <p>“(f) ‘Central Board of Revenue’ means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924; <span style="float: right;">IV of 1924.</span></p> <p>(g) ‘Commissioner’ means the officer appointed by the Governor General in Council to perform the duties of the Commissioner under this Act;</p> <p>(h) ‘Collector’ means the officer appointed by the Governor General in Council to perform the duties of the Collector under this Act;</p> <p>(i) ‘notification’ and ‘notified’ have reference, notwithstanding anything contained in clauses (24) and (40) of section 2 of the Burma General Clauses Act, 1898, to notification in the Gazette of India.” <span style="float: right;">Bur. Act I of 1898.</span></p>
Section 3 . . .	<p>For the words “Local Government or the Financial Commissioner” the words “Central Board of Revenue or the Commissioner” shall be substituted.</p>
Section 4 . . .	<p>For the words “Local Government” the words “Central Board of Revenue” shall be substituted.</p>
Section 5 . . .	<p>(i) For the words “Local Government” where they occur in two places the words “Central Board of Revenue” shall be substituted.</p> <p>(ii) Clause (a) shall be omitted.</p> <p>(iii) In clause (d), for the words “Financial Commissioner, to a Commissioner or to the Excise Commissioner” the word “Commissioner” shall be substituted.</p> <p>(iv) For clause (e) the following shall be substituted, namely:—</p> <p>“(e) permit the delegation, subject to such conditions as it may think fit, by the Commissioner or by the Collector, of any powers in respect of salt revenue conferred on them by this Act or by any other enactment for the time being in force.”</p> <p>(v) Clauses (b), (c), (d), (e) and (f), as so amended, shall be re-lettered as clauses (a), (b), (c), (d) and (e), respectively.</p>

1928.]

*Burma Salt (Amendment).*

THE SCHEDULE—*contd.*

Sections of Burma Act II of 1917 to be amended.	Amendments.
Section 6 . . .	For the words "Financial Commissioner" the words "Central Board of Revenue" shall be substituted.
Section 7 . . .	For section 7 the following section shall be substituted, namely:— "7. The Governor General in Council may, by notification, impose a duty, at such rate or rates as he may think fit, on salt manufactured in, or imported by land into, Burma." <span style="float: right; font-size: small;">Power to impose duty.</span>
Section 8 . . .	For the words "Local Government" the words "Central Board of Revenue" shall be substituted.
Section 17 . . .	In sub-section (2), for the word "Collector", where it occurs in three places the word "Superintendent" shall be substituted.
Section 22 . . .	For the words "Subject to such restrictions as the Local Government may prescribe, any Salt, Excise or Police Officer and any Revenue or Customs Officer duly empowered in this behalf", the words "Subject to such restrictions as the Central Board of Revenue, with the approval of the Local Government, may prescribe, any Salt or Customs Officer empowered in this behalf, or any Police, Revenue or Excise Officer empowered in this behalf with the approval of the Local Government" shall be substituted.
Section 25 . . .	In sub-sections (1) and (3), for the words "Local Government" the words "Central Board of Revenue" shall be substituted.
Section 27 . . .	For the word "Collector" the word "Superintendent" shall be substituted.
Section 31 . . .	In sub-section (3), for the words "Except with the special sanction of the Local Government", the words "Except with special sanction, given by the Central Board of Revenue with the approval of the Local Government," shall be substituted.
Section 32 . . .	(i) In sub-section (1), for the words "Financial Commissioner, subject to the control of the Local Government," the words "Central Board of Revenue" shall be substituted. (ii) In sub-section (2), for the words "Financial Commissioner subject to the like control" the words "Central Board of Revenue" shall be substituted.
Section 33 . . .	After the word "Gazette", the words "of India" shall be inserted.
Section 34 . . .	In sub-section (2), for the word "Collector" the word "Superintendent" shall be substituted.





# ACT No. II OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the  
8th March, 1928.)

**An Act further to amend the Indian Securities Act, 1920, for a certain purpose.**

**W**HEREAS it is expedient further to amend the Indian Securities Act, 1920, for the purpose hereinafter appearing; It is hereby enacted as follows:—

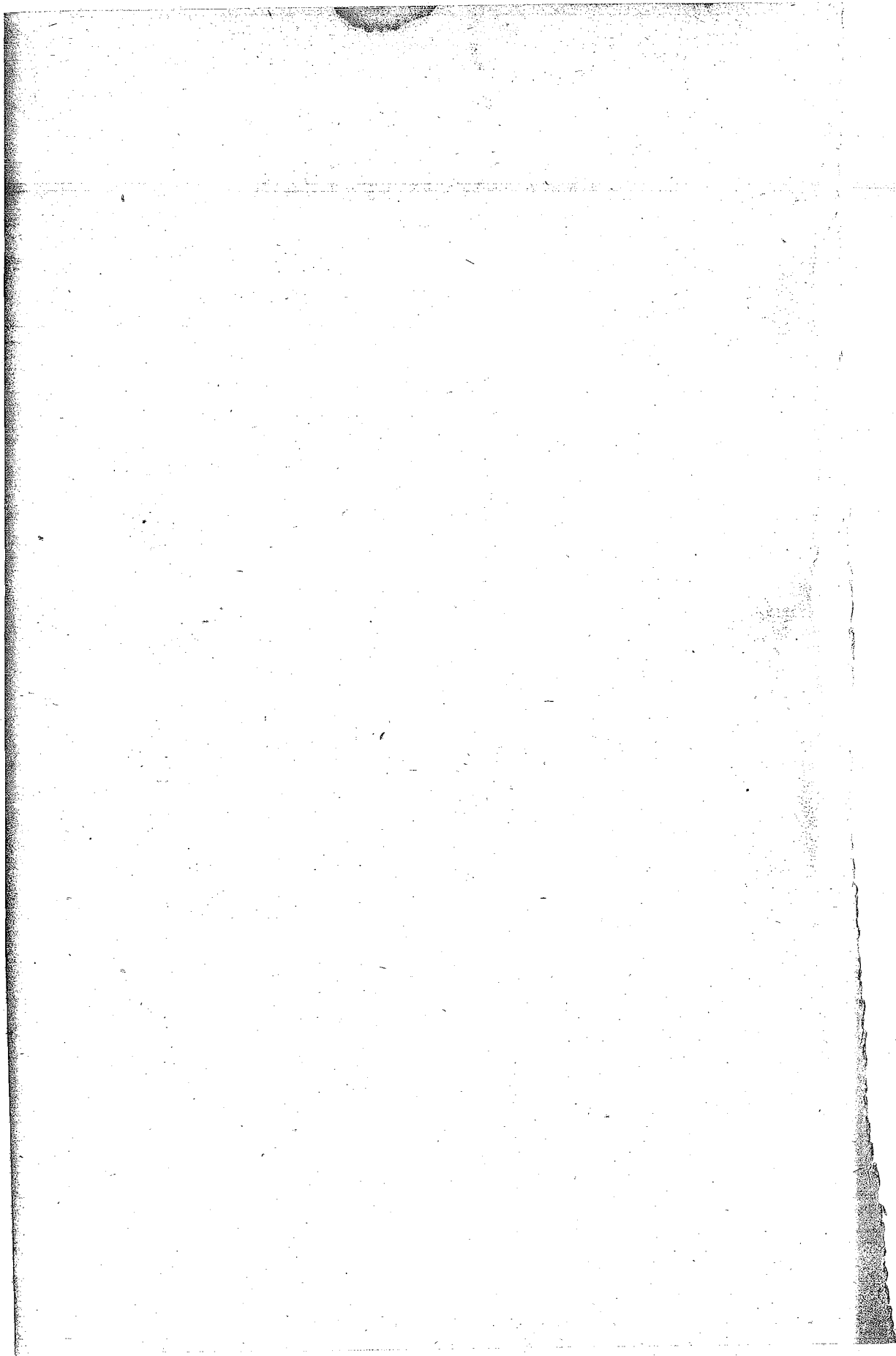
1. This Act may be called the Indian Securities (Amendment) Act, 1928. Short title.

2. To section 4 of the Indian Securities Act, 1920, the following sub-section shall be added, namely:— Amendment of section 4, Act X of 1920.

“(4) For the purposes of this section, a body incorporated under the Indian Companies Act, 1913, or the Co-operative Societies Act, 1912, or any other enactment for the time being in force whether within or without British India, relating to the incorporation of associations of individuals, shall be deemed to die when it is dissolved.”

*Price 1 anna or 1½d.]*

MGIPC—L—IX-9—3-4-28—8,000.



# ACT No. III OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the  
13th March, 1928.)

## An Act further to amend the Indian Income-tax Act, 1922, for certain purposes.

of 1922. **W**HEREAS it is expedient further to amend the Indian  
Income-tax Act, 1922, for certain purposes hereinafter  
appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Income-tax Short title and  
(Amendment) Act, 1928. commencement.

(2) It shall come into force on the 1st day of April, 1928.

of 1922. 2. In sub-section (2) of section 10 of the Indian Income-tax Amendment of  
Act, 1922 (hereinafter referred to as the said Act),— section 10,  
Act XI of  
1922.

(a) after clause (vii) the following clause shall be inserted,  
namely:—

“ (viii) in respect of animals which have been used  
for the purposes of the business otherwise than  
as stock in trade and have died or become per-  
manently useless for such purposes, the differ-  
ence between the original cost to the assessee of  
the animals and the amount, if any, realised  
in respect of the carcasses or animals ”; and

(b) after clause (ix) the following proviso shall be insert-  
ed, namely:—

“ Provided that nothing in clause (viii) or clause (ix)  
shall be deemed to authorise the allowance of  
any sum paid on account of any cess, rate or  
tax levied on the profits or gains of any  
business or assessed at a proportion of or other-  
wise on the basis of any such profits or gains.”

3. In clause (b) of sub-section (2) of section 14 of the said Amendment of  
Act, after the words “ his share in the firm ” the words “ at  
the time of such assessment ” shall be added. section 14,  
Act XI of  
1922. X

4. After

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Price 1 anna or 1½d.]

Insertion of  
new section  
26A in Act XI  
of 1922.

Assessment  
after partition  
of a Hindu  
undivided  
family.

4. After section 25 of the said Act the following section shall be inserted, namely:—

“ 25A. (1) Where, at the time of making an assessment under section 23, it is claimed by or on behalf of any member of a Hindu family hitherto undivided that a partition has taken place among the members of such family, the Income-tax Officer shall make such inquiry thereinto as he may think fit, and, if he is satisfied that a separation of the members of the family has taken place and that the joint family property has been partitioned among the various members or groups of members in definite portions before the end of the previous year, he shall record an order to that effect:

Provided that no such order shall be recorded until notices of the inquiry have been served on all the members of the family.

(2) Where such an order has been passed, the Income-tax Officer shall make an assessment of the total income received by or on behalf of the joint family as such, as if no separation or partition had taken place, and each member or group of members shall, in addition to any income-tax for which he or it may be separately liable and notwithstanding anything contained in sub-section (1) of section 14, be liable for a share of the tax on the income so assessed according to the portion of the joint family property allotted to him or it;

and the Income-tax Officer shall make assessments accordingly on the various members and groups of members in accordance with the provisions of section 23:

Provided that all the separated members and groups of members shall be liable jointly and severally for the tax assessed on the total income received by or on behalf of the joint family as such.”

Amendment of  
section 26, Act  
XI of 1922.

5. For section 26 of the said Act the following section shall be substituted, namely:—

Change in  
constitution  
of a firm.

“ 26. (1) Where, at the time of making an assessment under section 23, it is found that a change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessments on the firm and on the members thereof shall, subject to the provisions of this Act, be made as if the firm had been constituted throughout the previous year

as

as it is constituted at the time of making the assessment, and as if each member had received a share of the profits of that year proportionate to his interest in the firm at the time of making the assessment.

- (2) Where, at the time of making an assessment under section 23, it is found that the person carrying on any business, profession or vocation has been succeeded in such capacity by another person, the assessment shall be made on such person succeeding, as if he had been carrying on the business, profession or vocation throughout the previous year, and as if he had received the whole of the profits for that year.”

Change of ownership of business.

6. In sub-section (1) of section 35 of the said Act,—

Amendment of section 35, Act XI of 1922.

- (a) before the words “ The Income-tax Officer may ” the following words shall be inserted, namely:—

“ The Commissioner or Assistant Commissioner may, at any time within one year from the date of any order passed by him in appeal or, in the case of the Commissioner, in revision under section 33 and ”;

- (b) for the words “ of the assessment ” the words “ of the appeal, revision or assessment, as the case may be, ” shall be substituted;

- (c) for the words “ such assessee ” the words “ the assessee ” shall be substituted; and

- (d) in the proviso, for the words “ the Income-tax Officer ” the words “ the Commissioner, the Assistant Commissioner or the Income-tax Officer, as the case may be, ” shall be substituted.

7. In section 42 of the said Act, the following sub-section shall be added, namely:—

Amendment of section 42, Act XI of 1922.

“ (3) Where any profits or gains have accrued or arisen to any person directly or indirectly from the sale in British India by him or by any agency or branch on his behalf of any merchandise exported to British India by him or any agency or branch on his behalf from any place outside British India, the profits or gains shall be deemed to have accrued and arisen and to have been received in British India, and no allowance shall

*Indian Income-tax (Amendment).* [ACT III OF 1928.]

shall be made under sub-section (2) of section 10 in respect of any buying or other commission whatsoever not actually paid, or of any other amounts not actually spent, for the purpose of earning such profits or gains."

Amendment of  
section 46,  
Act XI of  
1922.

8. After sub-section (1) of section 46 of the said Act the following sub-section shall be inserted, namely:—

"(1A) For the purposes of sub-section (1), the Income-tax Officer may direct the recovery of any sum less than the amount of the arrears and may enhance the sum so directed to be recovered from time to time in the case of a continuing default, so however that the total sum so directed to be recovered shall not exceed the amount of the arrears payable."

Amendment of  
section 48,  
Act XI of  
1922.

9. In section 48 of the said Act, the following sub-sections shall be added, namely:—

"(4) For the purposes of this section, 'total income' includes, in the case of any person not resident in British India, all income, profits and gains wherever arising, accruing or received, which, if arising, accruing or received in British India, would be included in the computation of total income under section 16.

(5) Nothing in this section shall entitle to any refund any person not resident in British India who is neither a British subject as defined in section 27 of the British Nationality and Status of Aliens Act, 1914, nor a subject of a State in India." 4 & 5 Geo. 5, c. 17.

Amendment of  
section 56,  
Act XI of  
1922.

10. The proviso to section 56 of the said Act shall be omitted.

Amendment of  
section 66,  
Act XI of  
1922.

11. In the proviso to sub-section (2) of section 66, for the word "review" the word "revision" shall be substituted.

# ACT No. IV OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the  
15th March, 1928.)

## An Act further to amend the Inland Bonded Warehouses Act, 1896, for certain purposes.

**W**HEREAS it is expedient further to amend the Inland  
Bonded Warehouses Act, 1896, for the purposes here-  
inafter appearing; It is hereby enacted as follows:—

**1.** This Act may be called the Inland Bonded Warehouses Short title.  
(Amendment) Act, 1928.

**2.** (1) In sub-section (1) of section 4 of the Inland Bonded Amendment of  
section 4,  
Act VIII of  
1896.  
Warehouses Act, 1896 (hereinafter referred to as the said  
Act),—

(a) the words “ with the previous sanction of the Local  
Government ” and the words “ with the like sanc-  
tion ” shall be omitted; and

(b) the following proviso shall be added, namely:—

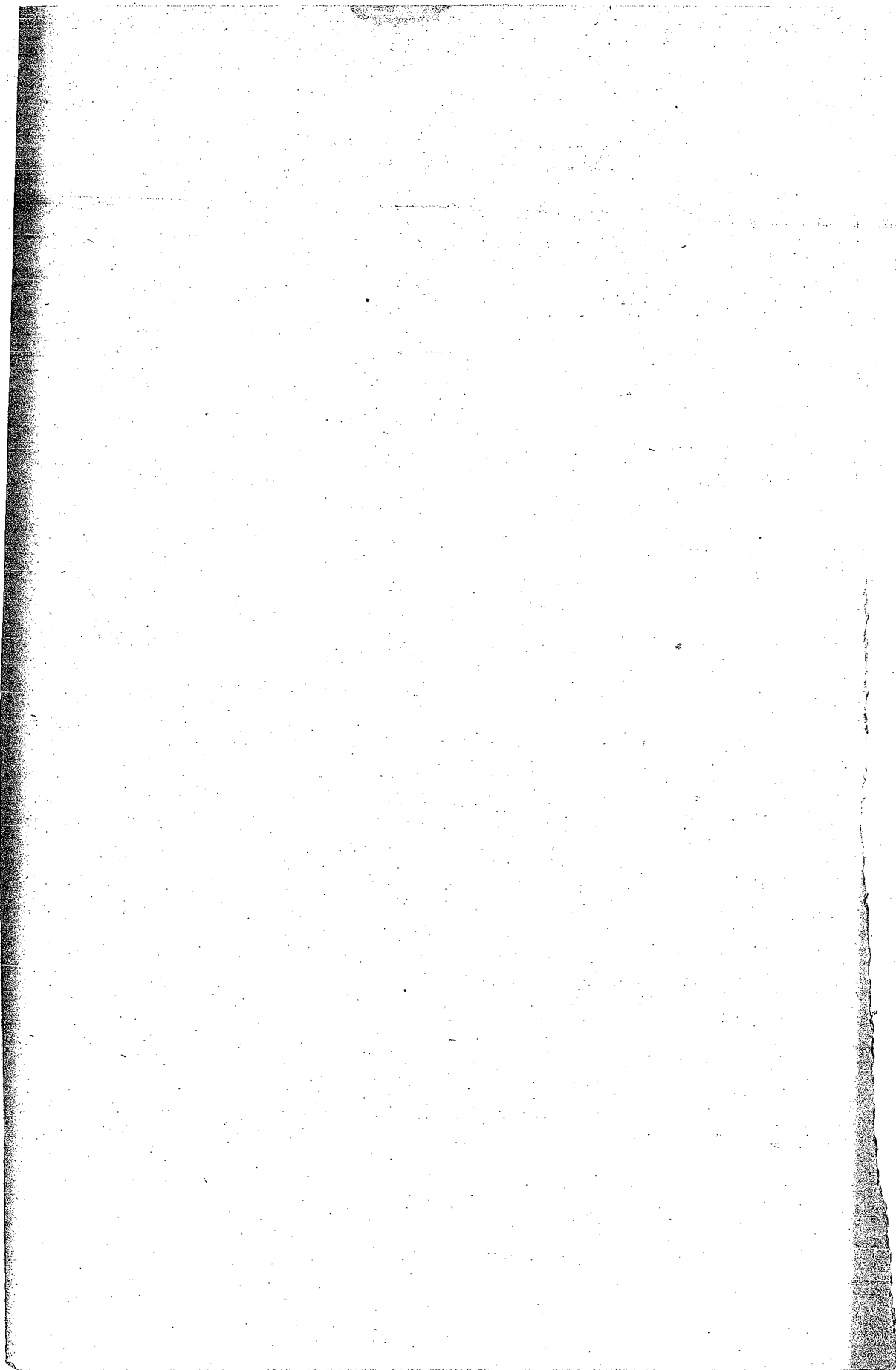
“ Provided that, where a warehouse is to be wholly  
or partly in the charge of officers serving under  
a Local Government, it shall not be appointed  
or licensed as an inland bonded warehouse until  
the Local Government has signified its assent  
to such appointment or license.”

(2) In sub-section (2) of the same section, the following  
words shall be added at the end, namely:—

“ and, if the owner so desires, as if goods, in respect of  
which the procedure laid down in sections 90, 91  
and 92 of the said Act has been complied with, were  
goods already warehoused at a warehousing port  
within the meaning of section 105 of the said Act.”

**3.** In sections 5 and 7 of the said Act, for the words “ Local Amendment of  
sections 5 and  
7, Act VIII  
of 1896.  
Government ” the words “ Chief Customs-authority ” shall  
be substituted.

*Price 1 anna or 1½d.*





# ACT No. V OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 27th March, 1928.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance Act, 1928. Short title, extent and duration.

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

(3) Sections 2 and 3 shall remain in force only up to the 31st day of March, 1929.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the 1st day of April, 1928, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section. Fixation of salt duty.

3. With effect from the 1st day of April, 1928, the schedule contained in the First Schedule to this Act shall Postal rates.

be

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*Price 1 anna or 1½d.]*

be inserted in the Indian Post Office Act, 1898, as the First VI of 1898. Schedule to that Act.

Amendment of Act X of 1923.

4. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1928" the figures X of 1923. "1929" shall be substituted.

Income-tax and super-tax.

5. (1) Income-tax for the year beginning on the 1st day of April, 1928, shall be charged at the rates specified in Part I of the Second Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1928, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in XI of 1922. Part II of the Second Schedule.

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

### SCHEDULE I.

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

[See section 3.]

#### "THE FIRST SCHEDULE.

##### INLAND POSTAGE RATES.

[See section 7.]

##### Letters.

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

##### Postcards.

Single . . . . .	Half an anna.
Reply . . . . .	One anna.

##### Book, Pattern and Sample Packets.

For every five tolas or fraction thereof . . . . .	Half an anna.
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Registered

*Registered Newspapers.*

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

*Parcels.*

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

**SCHEDULE II.**

[See section 5.]

**PART I.***Rates of Income-tax.*

	Rate.
<b>A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—</b>	
(1) When the total income is less than Rs. 2,000 . . . . .	Nil.
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000 . . . . .	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000 . . . . .	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000 . . . . .	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000 . . . . .	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000 . . . . .	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards . . . . .	One anna and six pies in the rupee.
<b>B. In the case of every company and registered firm, whatever its total income . . . . .</b>	One anna and six pies in the rupee.

**PART II.**

PART II.

Rates of Super-tax.

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

# ACT No. VI OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 27th March, 1928.)

**An Act further to amend the Indian Merchant Shipping Act, 1923, in order to vest in the Governor General in Council the control of matters covered by that Act.**

**W**HEREAS, by the Devolution Rules, made under section 45A of the Government of India Act, subjects, in relation to the functions of government, have been classified as central and provincial subjects, for the purpose of distinguishing the functions of Local Governments and the functions of the Governor General in Council;

AND WHEREAS the Indian Merchant Shipping Act, 1923, relates to matters falling within the scope of subjects classified as central, but vests the control of many of the said matters in Local Governments;

AND WHEREAS it is expedient to vest the control of all such matters in the Governor General in Council;

It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Merchant Shipping (Amendment) Act, 1928. Short title and commencement.

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

2. In the sections, sub-sections and clauses of the Indian Merchant Shipping Act, 1923 (hereinafter referred to as the said Act), which are shown in the first three columns of the Schedule as being amended in accordance with this section, for the words "the Local Government", or "a Local Government", or "any Local Government", as the case may be, wherever they occur, the words "the Governor General in Council" shall be substituted. Substitution of the Governor General in Council for the Local Governments.

3. In

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Price 1 anna or 1½d.]

*Indian Merchant Shipping (Amendment).* [ACT VI

Substitution of "he" signifying the Governor General in Council for "it" signifying a Local Government.

3. In the sections, sub-sections and clauses of the said Act, which are shown in the first three columns of the Schedule as being amended in accordance with this section, for the word "it" wherever it occurs signifying a Local Government, the word "he" shall be substituted.

Omission of phrases relating to the sanction, approval or control of the Governor General in Council.

4. In the sections, sub-sections and clauses of the said Act, which are shown in the first three columns of the Schedule as being amended in accordance with this section, the words "with the previous sanction of the Governor General in Council," or "and the sanction of the Governor General in Council", or "subject to the control of the Governor General in Council", or "with the previous approval of the Governor General in Council", or "with the approval of the Governor General in Council", as the case may be, shall be omitted.

Substitution of "Gazette of India" for "local official Gazette."

5. In the sections, sub-sections and clauses of the said Act, which are shown in the first three columns of the Schedule as being amended in accordance with this section, for the words "local official Gazette" wherever they occur, the words "Gazette of India" shall be substituted.

Further amendments to be made.

6. In addition to the amendments to be made under sections 2, 3, 4 and 5, the amendments shown in the fourth column of the Schedule shall be made in the sections, sub-sections or clauses of the said Act shown against them in the first two columns of the Schedule.

Insertion of new section 4-A in Act XXI of 1923.

7. After section 4 of the said Act the following section shall be inserted, namely:—

Power of the Governor General in Council to delegate his powers to Local Governments.

"4A. The Governor General in Council may, by notification in the Gazette of India, delegate to any Local Government any or all of his powers under this Act, either absolutely or subject to such conditions or restrictions as he may think fit."

Insertion of new section 294A in Act XXI of 1923.

8. After section 294 of the said Act, the following section shall be inserted, namely:—

Power to appoint committees to advise on rules and scales.

"294A. (1) The Governor General in Council may, if he thinks fit, appoint Committees for the purpose of advising him when considering the making or alteration of any rules or scales under this Act, consisting of such persons as he may appoint representing the interests principally affected, or having special knowledge of the subject-matter.

(2) There

(2) There shall be paid to the members of any such Committee such travelling and other allowances as the Governor General in Council may fix.

(3) Committees may be appointed under this section to advise the Governor General in Council especially as regards any special rules or scales, or, generally, as regards any class or classes of rules or scales which the Governor General in Council may assign to them."

9. Where anything done under the said Act is in force immediately prior to the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under the said Act as hereby amended.

Saving of things done under Act XXI of 1923.

THE SCHEDULE.

(See sections 2, 3, 4, 5 and 6.)

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
6	(2) (3)	2 2, 3	(i) The word "respectively" shall be omitted. (ii) For the words "the control of that Government or" the words "his control or to the control" shall be substituted.
7	(1)	2	
9	(1)	2	
15	..	2	
16	..	2, 3	
17	(3)	2	
18	..	2	
19	..	2	
20	..	2	(i) The words "by or under the authority of which his certificate was granted" shall be omitted. (ii) After the word "him", where it first occurs, the words "under this Act" shall be inserted.
21	..	2, 4	
24	(1) & (2)	2	
28	(2), clause (f)	2, 4, 5	
40	(1)	2, 3	For the words "the territories subject to the said Government" and for the words "such territories", the words "British India" shall be substituted.
48	(1)	2	

Indian Merchant Shipping (Amendment). [ACT VI

SCHEDULE—contd.

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
44	(1)	2	
48	(1)	2	
53	(3)	2	
70	(2)	2	
71	(1)	2	
74	(2)	2, 4	
78	(2)	2	
81	(1)	2, 3, 5	
86	(1)	2	
87	(1)	2, 4, 5	
106	(1)	2	
110	(1), clause (a)	2, 3	
	(1), „ (b)	2, 3	
119	(1)	2	
120	(1)	2	
120	..	2, 4, 5	
129	..	2, 3	For the words "within the territories under its administration" the words "in British India" shall be substituted.
131	..	2, 5	
132	..	2	
135	(1)	2	
136	(1), (3) & (4)	2	
137	(1)	2	
138	Clause (c)	2	
139	..	2, 3	
140	(1)	2, 3	
141	..	..	This section shall be omitted.
143	..	2	
144	(1)	2, 3	
	(2)	2, 3, 5	
	(3)	2	
145	(1)	2, 4	
	(2), clause (d)		The words "within the territories under its administration" shall be omitted.
147	(3)	2, 4	
148	(1)	2, 3, 4	
	(2)	2	



SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
150	(1)	2	
151	(1)	2	
156	..	2	
159	(2)	..	The words "the Local" shall be omitted.
160	(3)	2	For the words "that Government appoints" the words "he may appoint" shall be substituted.
167	(2)	2	
170	(1) & (2)	2	
173	..	2, 3	
178	..	2	
188	(1)	2	For the words "that Government" the word "him" shall be substituted.
191	(1)	..	(i) In clause (i) the word "and" shall be omitted. (ii) After clause (i) the following two clauses shall be inserted, namely:— " (j) the local limits within which, and the time and mode at and in which, passengers are to be embarked or discharged at any port or place appointed under this Part in that behalf; (k) the time within which the ship or any ship of the class is to depart or proceed on her voyage after commencing to take passengers on board; and " (iii) clause (j) shall be re-lettered as clause (l).
191	(2)	..	This sub-section shall be omitted.
191	(3)	..	This sub-section shall be re-numbered as sub-section (2); and for the words "authority making it" the words "Governor-General in Council" shall be substituted.
191	(4)	..	This sub-section shall be re-numbered as sub-section (3).
208	(1)	2	
206	(1) & (3)	2	
207	(1)	2	
208A	..	2	
209A	(1)	2	
209C	(3)	2	
213	(1)	..	(i) The clauses from (a) to (r) shall be re-lettered serially from (a) to (u); and in clause (u) as so re-lettered [being the present clause (r)] the word "and" shall be omitted.

Indian Merchant Shipping (Amendment). [ACT VI

SCHEDULE—contd.

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
213	(1)	..	(ii) After clause (u) as so re-lettered, the following two clauses shall be inserted, namely:—  “(v) the local limits within which, and the time and mode at and in which, pilgrims shall be embarked or discharged at any port or place appointed under this Part in that behalf;  (w) the time within which a pilgrim ship shall depart or proceed on her voyage after commencing to take pilgrims on board; and”  (iii) clause (s) shall be re-lettered as clause (x).
218	(2)	..	This sub-section shall be omitted.
213	(3)	..	This sub-section shall be re-numbered as sub-section (2); and for the words “authority making it” the words “Governor General in Council” shall be substituted.
213	(4)	..	This sub-section shall be re-numbered as sub-section (3).
214	(1)	2	
216	..	2	
218	(2)	2	
	(3)	2, 4	
221	(2)	2	
223	..	2, 4	For the word “its” the word “his” shall be substituted.
224	(1)	2, 4	
228	(1)	2, 4, 5	
229	(4)	2	
232	(1)	2	
232	(1), clause (a)	2, 3	(i) For the word “his” the word “the” shall be substituted.
232	(1), „ (o)	2, 3	(ii) For the word “its” the word “his” shall be substituted.
232	(1), clause (e)	2	
232	(1), „ (f)	2, 3	
232	(1), „ (g)	2	
232	(2) & (3)	2	
235	..	2	
236	..	2	For the words “such Government or officer” where they occur four times, the words “the Governor General in Council or the detaining officer” shall be substituted.
238	Clauses (ii) & (iii).	2	
239	(1)	2, 3, 5	

SCHEDULE—*contd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
246	(3)	..	For the words "or, when he arrives at a port in British India, to any officer appointed by the Local Government in this behalf at that port", the words "and also to the officer appointed in this behalf by the Governor General in Council" shall be substituted.
247	(1)	..	(i) For the words "Magistrate or any officer, appointed by the Local Government in this behalf", the words "such officer" shall be substituted. (ii) For the words "Local Government" where they occur for the second time, the following words shall be substituted, namely :— "Governor General in Council, and also to the Local Government on or near whose coasts the casualty occurred, or within whose territories any witness resides, or evidence can be obtained as the case may be; and may proceed to make a preliminary inquiry into the casualty."
247	(2)	..	The words "Magistrate or" shall be omitted. After sub-section (2) the following sub-section shall be added, namely :— "(3) An officer making a preliminary inquiry under this section shall send a report thereof to the Governor General in Council and shall send a copy thereof to the Local Government."
248	..	..	For this section the following section shall be substituted, namely :— "248. The officer appointed under sub-section (3) of section 246, whether he has made a preliminary inquiry or not, may and where the Governor General in Council so directs, shall, make an application to a Court empowered under section 249, requesting it to make a formal investigation into any shipping casualty; and the Court shall thereupon make such investigation."
249	..	..	For this section the following section shall be substituted, namely :— "249. Magistrate of the first class specially empowered in this behalf by the Local Government and Presidency Magistrates, shall have jurisdiction to make formal investigations into shipping casualties under this Part."
251	(1) & (2)	2	
253	..	..	For the words "shall have—" and clauses (a) and (b), the words "shall have the same powers as are exercisable by that Court in the exercise of its criminal jurisdiction" shall be substituted.

*Indian Merchant Shipping (Amendment). [ACT VI*

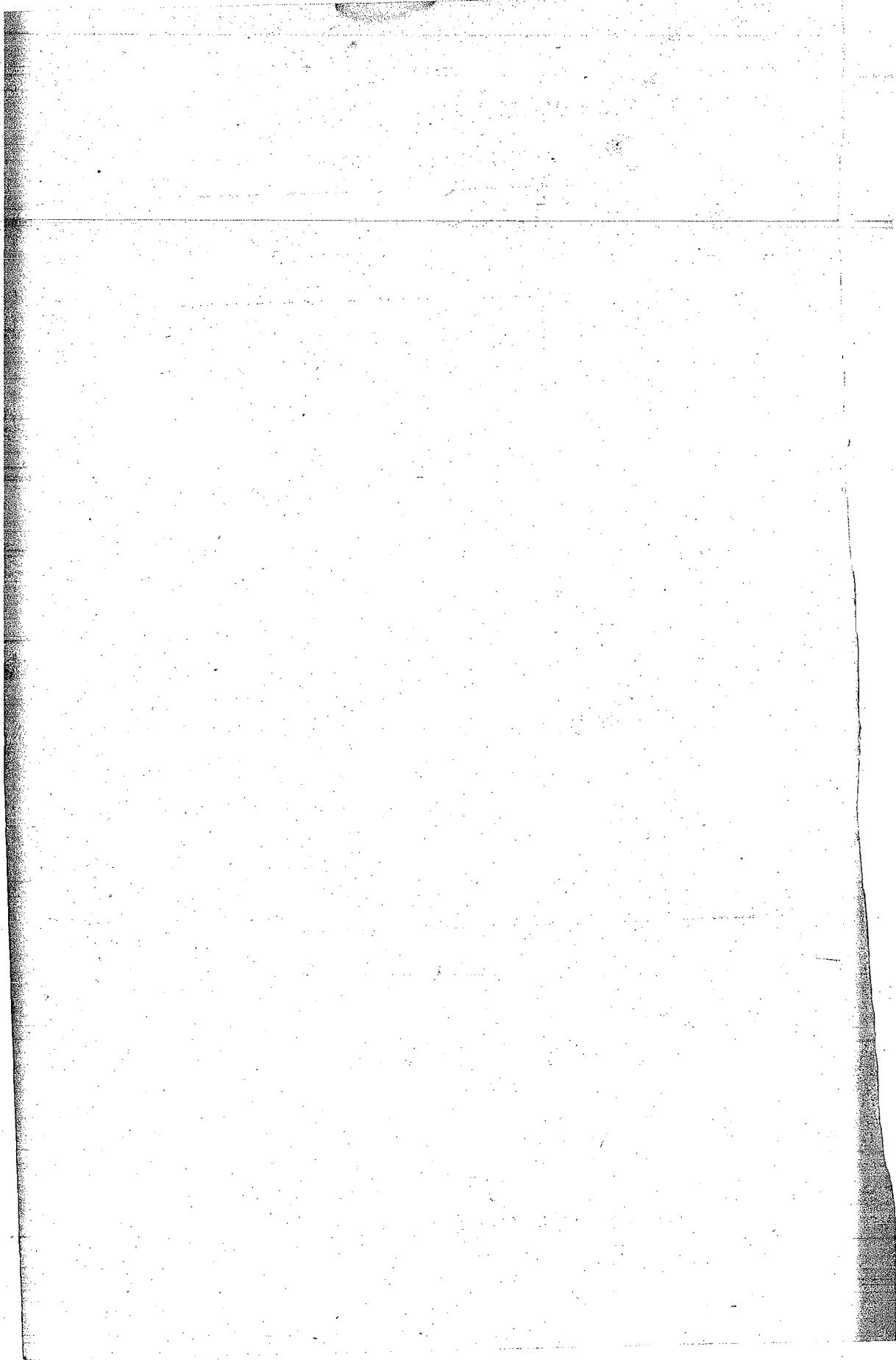
**SCHEDULE—contd.**

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
254	(1)	..	<p>For this sub-section, the following sub-section shall be substituted, namely:—</p> <p>“(1) A Court making a formal investigation shall constitute as its assessors not less than two and not more than four persons, of whom one shall be a person conversant with maritime affairs and the other or others shall be conversant with either maritime or mercantile affairs:</p> <p>Provided that, where the investigation involves, or appears likely to involve, any question as to the cancellation or suspension of the certificate of a master, mate or engineer, two of the assessors shall be persons having also experience in the merchant service.”</p> <p>After sub-section (2) the following sub-section shall be added, namely:—</p> <p>“(3) The assessors shall be chosen from a list to be prepared from time to time by the Governor General in Council.”</p>
255	(1)	2	
256	..	..	<p>For the words “the powers of a Magistrate of the first class or of a Presidency Magistrate” the words “its powers as a Criminal Court” shall be substituted.</p>
257	(1)	2	<p>At the end of this sub-section the words “and shall also send a copy thereof to the Local Government”, shall be added.</p>
	(2)	2	<p>For the word “section” the word “sub-section” shall be substituted.</p>
259	(1)	2, 3 (where the word ‘it’ first occurs).	<p>For the words “and if it is so empowered by any enactment of a British Indian Legislature for the time being in force, grant under that enactment, but” the word “grant” shall be substituted.</p>
260	(1)	2	<p>For the words “that or any other Local Government” the words “the Governor General in Council” shall be substituted.</p>
260	(2)	2	<p>For the word “it” the word “him” and for the word “its” the word “his” shall be substituted.</p>
261	..	..	<p>This section shall be omitted.</p>
262	..	..	<p>(i) For the words “Every Local Government cancelling or suspending” the words “When the Governor General in Council cancels or suspends” shall be substituted.</p> <p>(ii) After the word “engineer” the word “he” shall be inserted.</p>
263	(1)	2, 3	
264	(1)	2	
264	(3)	2	<p>For the words “that Government” the word “him” shall be substituted.</p>
264	(5)	2	<p>(i) The figures “261” shall be omitted.</p>

1928.] *Indian Merchant Shipping (Amendment).*

SCHEDULE—*concl'd.*

Sections of the said Act to be amended.	Sub-sections or clauses in these sections where the amendments are to be made.	Sections of this Act in accordance with which amendments are to be made.	Further amendments directed to be made by section 6 of this Act.
264	(5)	2	(ii) The words "which cancels or suspends a certificate" shall be omitted. (iii) For the words "Local Government to which the Court has forwarded the certificate under sub-section (3), as if such Local Government had itself" the words "Governor General in Council as if he had himself" shall be substituted.
266	(1)	2	In clause (b), for the words "that Local Government" where they occur twice, the word "him" shall be substituted.
267	(1)	3	For the words "Local Government" the words "Governor General in Council or a person duly appointed by him in this behalf" shall be substituted.
267	(2)	..	For the words "Local Government" the words "Governor General in Council or such authorised person" shall be substituted.
268	(2)	2	
268	(4)	2, 5	
269	(1), (5), (6), (7).	2	
270	..	2	
271	(1)	2, 3	For the words "the Port-officer" the words "a person duly appointed by the Governor General in Council in this behalf" shall be substituted.
271	(2)	2	For the word "its" the word "his" shall be substituted.
273	(1)	2, 3, 5	
276	..	2	
200	..	2	For the words "the territories administered by such Government, and, subject to the control of the Governor General in Council," the words "British India, and may" shall be substituted.
291	..	2	
294	..	..	The words "or the local official Gazette, as the case may be," shall be omitted.



# ACT No. VII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 27th March, 1928.)

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

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

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1928. Short title and commencement.

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

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

### THE SCHEDULE.

(See section 2.)

#### AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. In sub-head (e) of Item No. 12, for the words "which may be maintained and organized for Imperial Service" the words "being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903," shall be substituted. of 1903.

2. In Item No. 14, after the word "QUININE" the following words shall be added, namely:—

"and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark."

3. In

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Price 1 anna or 1½d.]

3. In Item No. 15, after the words "spraying machines" the following words shall be inserted, namely:—

"beet pullers, broadcast seeders, corn pickers, corn shellers, culti-packers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders."

4. In Item No. 16, after the words "cream separators" the words "milking machines" shall be inserted.

5. In sub-head (4) of Item No. 18A, after the word "materials" the brackets and words "(other than cotton, hair and canvas ply)" shall be inserted.

6. In Item No. 18C, the word "aluminium" shall be omitted; and for the words "lead and rule cutters" the words "lead cutters, rule cutters, slug cutters" shall be substituted.

7. In Item No. 20, after the word "coin" the following words shall be added, namely:—

"and gold and silver sheets and plates which have undergone no process of manufacture subsequent to rolling."

8. After Item No. 21A, the following Item shall be inserted, namely:—

"21B | PAPER MONEY."

9. In Item No. 24, for the words "and manuscripts" the words "manuscripts, and illustrations specially made for binding in books" shall be substituted.

10. After Item No. 24, the following Item shall be inserted, namely:—

"24A | LIGHT SHIPS."

and Items Nos. 24A and 24B shall be re-numbered as 24B and 24C, respectively.

11. After Item No. 24C, as so re-numbered, the following Item shall be inserted, namely:—

"24D | STONE prepared as for road metalling."

12. After



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

" 25A	INSIGNIA AND BADGES of official British and Foreign Orders."	
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13. In Item No. 26, after the word "SPECIMENS" the words "MODELS AND WALL DIAGRAMS" shall be inserted.

14. After Item No. 27, the following heading and Item shall be inserted, namely:—

" FRUITS AND VEGETABLES.

		Rs. a.
27A	CURRENTS. . . . . Cwt.	1 4."

15. After Item No. 43, the following heading and Item shall be inserted, namely:—

" MACHINERY.

43A	COTTON, HAIR AND CANVAS PLY BELTING for machinery.	<i>Ad valorem</i> .	5 per cent."
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and Item No. 43A shall be re-numbered 43B.

16. After Item No. 45A, the following Item shall be inserted, namely:—

" 45B	YARN (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	<i>Ad valorem</i> .	5 per cent."
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17. In Item No. 46C, the words "excluding white Portland cement" shall be added.

18. In Item No. 59, for the word "Company" the word "Administration" shall be substituted.

19. In Item No. 63, for the word "water-tank" the word "water-tanks", and for the word "company" the word "administration" shall be substituted.

20. In Item No. 67, after the word "preserved" the words "not otherwise specified" shall be added.

21. In Item No. 85, the brackets, words and figures, "(see Nos. 132 and 133)" and "(see Nos. 100A and 134)" shall be omitted.

22. In

*Indian Tariff (Amendment).* [ACT VII OF 1928.]

22. In Item No. 91, after the word "APPLIANCES" the words and brackets "(including plated surgical instruments)" shall be inserted.

23. In Item No. 99, the brackets, words and figures "(see No. 21)", "(see No. 21A)" and "(see Nos. 155 and 156)" shall be omitted, and after the word "unused" the words "and paper money" shall be inserted.

24. In Item No. 100, after the word "silk", where it occurs for the first time, the words "and silk mixtures" shall be inserted, and the brackets, words and figures "(see No. 134)", where they occur in two places, and the brackets, words and figures "(see No. 22)" shall be omitted.

25. In Item No. 103, for the words "other than Portland cement" the words "excluding Portland cement other than white Portland cement" shall be substituted.

26. In Item No. 118, the words "but excluding stone prepared as for road metalling" shall be added.

27. In Item No. 129, the words "excluding surgical instruments" shall be added.

28. In Item No. 132, after the word "wire" the words "gold leaf" shall be inserted, and after the word "sorts" the words "not otherwise specified" shall be added.

29. In Item No. 133, after the word "wire" the words "silver leaf" shall be inserted, and after the word "sorts" the words "not otherwise specified" shall be added.

30. In Item No. 138, for the words "including photographs and picture postcards" the brackets and words "(including photographs and picture postcards), not otherwise specified" shall be substituted.

# ACT No. VIII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 27th March, 1928.)

## An Act to provide for the modification of certain import duties relating to the protection of the steel industry in British India.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to remove the protective duty now leviable on certain kinds of iron or steel nails and wire, the said protective duty being no longer required;

AND WHEREAS it is also expedient to remove the existing inequality of tariff treatment as between manufacturers in British India and manufacturers abroad of iron and steel bolts and nuts;

It is hereby enacted as follows:—

1. (1) This Act may be called the Steel Industry (Protection) Act, 1928.

Short title and commencement.

(2) It shall come into force on the 1st day of April, 1928.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

Amendment of the Second Schedule to Act VIII of 1894.

### THE SCHEDULE.

(See section 2.)

#### AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. In item No. 61—

(a) the second sub-item, namely,

“ , , bolts and nuts, including hookbolts and nuts for roofing.”

shall be omitted;

(b) in

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Price 1 anna or 1½d.]

*Steel Industry (Protection).* [ACT VIII OF 1928.]

(b) in the fourth sub-item, the words, brackets and figures "not otherwise specified (*see* No. 145)" shall be omitted, and

(c) in the tenth sub-item, for the words "barbed or stranded fencing-wire and wire-rope" the words "wire including fencing-wire and wire-rope, but excluding wire-netting" shall be substituted.

2. For item No. 145, the following shall be substituted, namely:—

"145 | IRON OR STEEL BOLTS AND NUTS, including hook- | Rs. 2 per owt."  
bolts and nuts for roofing.

3. Item 149 shall be omitted.

# ACT No. IX OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 27th  
March, 1928.)

## An Act further to amend the Indian Territorial Force Act, 1920, for certain purposes.

XLVIII of 1920.

WHEREAS it is expedient further to amend the Indian Territorial Force Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Territorial Force (Amendment) Act, 1928. Short title and commencement.

(2) It shall come into force on such date, not later than the 1st day of January, 1929, as the Governor General in Council may, by notification in the Gazette of India, appoint.

XLVIII of 1920.

2. (1) In the long title of the Indian Territorial Force Act, 1920 (hereinafter referred to as the said Act), the words “and to provide for the enrolment therein of persons other than European British subjects” shall be omitted. Amendment of long title and preamble to Act XLVIII of 1920.

(2) In the preamble to the said Act, the words “and for the enrolment therein of persons other than European British subjects who may offer themselves therefor” shall be omitted.

3. In section 2 of the said Act,—

(a) the definition of “Advisory Committee” shall be omitted; Amendment of section 2, Act XLVIII of 1920.

(b) between the definitions of “European British subject” and “prescribed” the following definitions shall be inserted, namely:—

“ ‘non-commissioned officer’ means a person holding non-commissioned rank in the Indian Territorial Force, and includes an acting non-commissioned officer;

‘officer’ means a senior officer or a junior officer;” and

(c) the definition of “University Corps” shall be omitted.

4. In

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Price 1 anna or 1½d.]

*Indian Territorial Force (Amendment).* [ACT IX

Amendment of  
section 4, Act  
XLVIII of  
1920.

4. In section 4 of the said Act,—

(a) after the word “more,” the word “provincial” shall be inserted;

(b) after the word “disband” the words “or re-constitute” shall be inserted; and

(c) section 4, as so amended, shall be re-numbered as sub-section (1), and the following sub-sections shall be added, namely:—

“(2) The Governor General in Council may constitute for any town or group of towns in a Province one or more urban corps or units of the Indian Territorial Force, to be recruited from persons residing in or near such town or towns, and may disband or re-constitute any corps or unit so constituted.

(3) The Governor General in Council may constitute for any Province a University Corps consisting of one or more units of the Territorial Force, for the appointment thereto of students of, and other persons connected with, a University established by law in British India, or colleges affiliated to such a University, and may disband or reconstitute any unit so constituted.”

Insertion of new  
section 4A in  
Act XLVIII of  
1920.  
Classes of  
officers.

5. After section 4 of the said Act, the following section shall be inserted, namely:—

“4A. (1) There shall be the following classes of officers in the Indian Territorial Force, namely:—

(a) senior officers, holding commissions granted by the Governor General in the name of His Majesty, with British designation of rank, and

(b) junior officers, holding commissions granted by the Governor General, with Indian designation of rank.

(2) An officer shall be deemed to be enrolled in the Indian Territorial Force for so long as he holds a commission in that Force.”

Amendment of  
section 5, Act  
XLVIII of  
1920.

6. In sub-section (1) of section 5 of the said Act,—

(a) the words and brackets “(not being a European British subject)” shall be omitted; and

(b) the following proviso shall be added, namely:—

“Provided that no European British subject shall be enrolled in any corps or unit of the Indian Territorial Force other than a University Corps.”

7. (1) In

7. (1) In sub-section (2) of section 5, in sub-section (1) of section 6, and in sub-section (2) of section 7 of the said Act, after the word "Province", the words "or town or group of towns" shall be inserted.

Amendment of sections 5, 6 and 7, Act XLVIII of 1920.

(2) In sub-section (2) of section 7 of the said Act, the words "or of a person enrolled in an urban corps or unit to a provincial corps or unit" shall be added at the end.

8. After section 7 of the said Act, the following section shall be inserted, namely:—

Insertion of new section 7A in Act XLVIII of 1920.

"7A. (1) Any enrolled person who leaves his place of residence for the time being and thereby leaves the Province in which the corps or unit in which he is serving is constituted shall, if he does not intend to return to that Province, notify the prescribed authority in that Province of his change of residence.

Change of residence.

(2) If such person having intended to return does not return within three months, he shall notify the prescribed authority as aforesaid immediately on the expiry of that period.

(3) The prescribed authority on being notified of a change of residence under sub-section (1) or sub-section (2) may, subject to the provisions of section 7, transfer such person from the corps or unit in which he is serving to another corps or unit."

9. In sub-section (2) of section 9 of the said Act,—

Amendment of section 9, Act XLVIII of 1920.

(a) after the word "enrolled" the words "who has attained the age of eighteen years" shall be inserted; and

(b) the following proviso shall be added, namely:—

"Provided that nothing in this sub-section shall apply to persons enrolled in a University Corps."

10. In sub-section (1) of section 10 of the said Act, the following words shall be added at the end, namely:—

Amendment of section 10, Act XLVIII of 1920.

"and no person for the time being serving in an urban corps or unit shall at any time be required to perform military service beyond the limits of the Province in which the corps or unit in which he is serving is located, save when it is, in the opinion of the senior military officer present, necessary to proceed beyond those limits in the course of the military operations upon which the corps or unit or any portion thereof is for the time being engaged."

11. For

*Indian Territorial Force (Amendment).* [ACT IX.]

Substitution of  
new section  
for section 11,  
Act XLVIII of  
1920.  
Application of  
the Army Act  
and of the  
Indian Army  
Act, 1911.

11. For section 11 of the said Act, the following section shall be substituted, namely:—

“ 11. (1) Every senior officer of the Indian Territorial Force, when doing duty as such officer, shall be subject to the Indian Army Act, and any orders or regulations made thereunder, whereupon the said Act, orders and regulations shall apply to him as if he held the same rank in His Majesty's Army as he holds for the time being in the said Force, subject to the terms of his commission and the orders of His Majesty. <sup>44 & 45 Vict.,  
C. 58.</sup>

(2) Every junior officer of the Indian Territorial Force, when doing duty as such officer, shall be subject to the Indian Army Act, 1911, and the rules and regulations made thereunder, whereupon the said Act, rules and regulations shall apply to him as if he held the same rank in His Majesty's Indian Forces as he holds for the time being in the said Force, subject to the terms of his commission and the orders of the Governor General. <sup>VIII of 1911.</sup>

(3) Every non-commissioned officer and man of the Indian Territorial Force,—

- (a) when called out or embodied for military service under section 9,
- (b) when attached to, or otherwise acting as part of, or with, any regular force, or
- (c) when embodied for, or otherwise undergoing, military training in the prescribed manner.

shall be subject to the Indian Army Act, 1911, and the rules and regulations made thereunder, whereupon the said Act, rules and regulations shall apply to him as if he held the same rank in His Majesty's Indian Forces as he holds for the time being in the said Force, subject to the orders of the Governor General. <sup>VIII of 1911.</sup>

Provided that the said Act, rules and regulations shall, in their application to such non-commissioned officers and men when embodied for or otherwise undergoing military training, be modified to such extent and in such manner as may be prescribed:

Provided further that non-commissioned officers and men of an urban corps or unit, when undergoing military training without having been embodied for that purpose, and non-commissioned officers and men of a University Corps when under-  
going



going training, shall, in respect of such training, be subject only to such disciplinary and other rules as may be prescribed.

VIII of 1911.

(4) Where an offence punishable under the Indian Army Act, 1911, or, as the case may be, under that Act as modified under sub-section (3), has been committed by any person whilst subject to that Act under the provisions of this section, such person may be taken into and kept in military custody and tried and punished for such offence, although he has ceased to be so subject as aforesaid, in like manner as he might have been taken into and kept in military custody, tried or punished, if he had continued to be so subject:

Provided that no such person shall be kept in military custody after he has ceased to belong to the Indian Territorial Force, unless he has been taken into or kept in military custody on account of the offence before the date on which he ceased so to belong; nor shall he be kept in military custody or be tried or punished for the offence after the expiry of two months from that date, unless his trial has already commenced before such expiry."

12. After section 11 of the said Act, the following sections shall be inserted, namely:—

Insertion of new sections 11A and 11B in Act XLVIII of 1920.

Summary trial and punishments.

VIII of 1911.

" 11A. In addition to, or in substitution for, any punishment or punishments to which he may be liable under the Indian Army Act, 1911, a junior officer, non-commissioned officer or man of the Indian Territorial Force not being a member of a University Corps, may be punished, either by a Criminal Court or summarily by order of the prescribed authority, for any offence under that Act, or for the contravention of any rule or regulation under this Act, with fine which may extend to fifty rupees, to be recovered in such manner and by such authority as may be prescribed:

Provided that no fine shall be summarily inflicted by order of the prescribed authority in any case in which the accused claims to be tried by a Criminal Court:

Provided further that no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence made punishable by or under this Act.

11B. Where a junior officer, non-commissioned officer or man of the Indian Territorial Force is required, by or in pursuance of any rule, regulation or order made under this Act,

Presumption as to certain documents.

*Indian Territorial Force (Amendment).* [ACT IX OF 1928.]

Act, to attend at any place, a certificate purporting to be signed by the prescribed officer, stating that the person so required to attend failed to do so in accordance with such requirement, shall, without proof of the signature or appointment of such officer, be evidence of the matters stated therein."

Substitution of  
new section for  
section 12, Act  
XLVIII of 1920  
Advisory  
Committees.

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

"12. (1) The Local Government of each Province in which any unit or units of the Indian Territorial Force has or have been constituted shall constitute a Provincial Advisory Committee for all such units, and a Unit Advisory Committee for each of such units.

(2) The Governor General in Council shall constitute a Central Advisory Committee to advise him on matters connected with the Indian Territorial Force generally.

(3) The constitution, powers and procedure of the Advisory Committees shall be such as may be prescribed."

Amendment of  
section 13, Act  
XLVIII of  
1920.

**14.** In clause (b) of sub-section (2) of section 13 of the said Act, after the word and figure "section 7" the words, figure and letter "or section 7A" shall be added.

# ACT No. X OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 27th March, 1928.)

## An Act further to amend the Auxiliary Force Act, 1920, for certain purposes.

**XLIX of 1920.** WHEREAS it is expedient further to amend the Auxiliary Force Act, 1920, for the purposes hereinafter appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Auxiliary Force (Amendment) Act, 1928. Short title and commencement.

(2) It shall come into force on such date, not later than the 1st day of January, 1929, as the Governor General in Council may, by notification in the Gazette of India, appoint.

**XLIX of 1920.** 2. In section 4 of the Auxiliary Force Act, 1920 (hereinafter referred to as the said Act),— Amendment of section 4, Act XLIX of 1920.

(a) clause (b) shall be omitted;

(b) in clause (c), the word "or" shall be omitted, and the clause shall be re-lettered as clause (b); and

(c) clause (d) shall be omitted.

3. In section 17 of the said Act,—

(a) in sub-section (2), for the word "may" the word "shall" shall be substituted; and Amendment of section 17, Act XLIX of 1920.

(b) the following sub-sections shall be added, namely:—

"(3) Any enrolled person may be discharged by such authority, and subject to such conditions, as may be prescribed.

(4) Notwithstanding anything contained in sub-section (2) or sub-section (3), no enrolled person, who is for the time being engaged in military service under the provisions of this Act, shall be entitled to receive his discharge before the termination of such service."

4. In sub-section (1) of section 21 of the said Act, the words "subject, in the case of an officer, to the terms of his commission and the orders of His Majesty, and, in the case of a non-commissioned" Amendment of section 21, Act XLIX of 1920.

*Auxiliary Force (Amendment).* [ACT X OF 1928.]

a non-commissioned officer or man, to the orders of the Governor General " shall be added at the end.

Insertion of  
new section 27A  
in Act XLIX  
of 1920.

Presumption as  
to certain docu-  
ments.

5. After section 27 of the said Act, the following section shall be inserted, namely:—

" 27A. Where any non-commissioned officer or man of the Auxiliary Force is required, by or in pursuance of any rule, regulation or order made under this Act, to attend at any place, a certificate purporting to be signed by the prescribed officer stating that the person so required to attend failed to do so in accordance with such requirement, shall, without proof of the signature or appointment of such officer, be evidence of the matters stated therein."

# ACT No. XI OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th  
March, 1928.)

## An Act further to amend the Chittagong Port Act, 1914, for certain purposes.

**W**HEREAS it is expedient further to amend the Chittagong Port Act, 1914, in order to transfer to the Governor General in Council certain powers conferred therein on the Local Government, and in order to reconstitute the body of Commissioners incorporated to administer the port; It is hereby enacted as follows:—

1. (1) This Act may be called the Chittagong Port (Amendment) Act, 1928.

Short title and commencement.

(2) It shall come into force on the 1st day of April, 1928.

2. In sub-section (1) of section 5, section 9, clause (c) of section 12, section 14, sub-section (1) of section 15, section 17, clause (f) of section 25, sub-section (3) of section 28, clause (ii) of section 30, sub-section (3) of section 33, sub-section (2) of section 35, sub-section (3) of section 37, sub-section (2) of section 39, the proviso to section 41, sub-section (1) of section 43, section 44, sub-section (1) of section 45, section 49, the second paragraph of section 51, sub-section (2) of section 57, sub-sections (1) and (3) of section 58, section 59, the proviso to section 69, sub-section (3) of section 78, sub-section (1) of section 82 and the proviso thereto, section 83 and the proviso thereto, clause (8) of section 84, sub-section (1) of section 86, sub-sections (1), (2), (3) and (4) of section 87, sub-section (2) of section 88, section 89 and the proviso thereto, sections 91, 92 and 93, sub-section (1) of section 94, sections 95 and 96, sub-sections (1), (2) and (3) of section 97, sub-sections (1) and (2) of section 98 and the proviso to the latter sub-section, sections 99 and 100, and sub-sections (1) and (2) of section 101 of the Chittagong Port Act, 1914 (hereinafter referred to as the said Act), for the words "Local Government", wherever they

Substitution of "Governor General in Council" for "Local Government" in certain sections of Ben. Act V of 1914.

Ben. Act V of 1914.

Ben. Act V of 1914.

they occur, the words "Governor General in Council" shall be substituted.

Substitution of "Gazette of India" for "Calcutta Gazette" in certain sections of Ben. Act V of 1914.

3. In section 19, sub-section (1) of section 43, section 44, sub-section (1) of section 45, section 46, sub-section (2) of section 57, sub-section (5) of section 58, and sub-section (4) of section 87 of the said Act, for the words "Calcutta Gazette" the words "Gazette of India" shall be substituted.

Substitution of new section for section 7, Ben. Act V of 1914.

4. For section 7 of the said Act, the following section shall be substituted, namely:—

"7. There shall be twelve Commissioners, as follows:—

Composition of the body corporate.

(a) the Chairman,  
(b) the Collector of Chittagong District, *ex-officio*,  
(c) the Customs-collector of the port, *ex-officio*,  
(d) one Commissioner appointed by the Governor General in Council,

(e) one Commissioner appointed by the administration of the Assam-Bengal Railway,

(f) three Commissioners elected by the Chamber of Commerce at Chittagong,

(g) three Commissioners elected by the Chittagong Indian Merchants' Association, or by such body or bodies or firms as the Governor General in Council may, from time to time, select as best representing the interests of the Indian mercantile community at Chittagong, and

(h) one Commissioner elected by the municipal commissioners of Chittagong."

Substitution of new section for section 8, Ben. Act V of 1914.

5. For section 8 of the said Act, the following section shall be substituted, namely:—

Mode of election.

"8. The election of Commissioners shall be made in such manner as may be determined by the electing bodies in each case, subject to the approval of the Governor General in Council."

Amendment of section 9, Ben. Act V of 1914.

6. In section 9 of the said Act, for the figure "8" the figure "7" shall be substituted.

Substitution of new section for section 10, Ben. Act V of 1914.

7. For section 10 of the said Act, the following section shall be substituted, namely:—

Appointment of Chairman and Vice-Chairman.

"10. (1) The Chairman shall be appointed by the Governor General in Council.

(2) A

(2) A Vice-Chairman shall be elected by the Commissioners from amongst themselves, at a special meeting called for the purpose, and his appointment shall be subject to the approval of the Governor General in Council."

8. For section 11 of the said Act, the following section shall be substituted, namely:—

Substitution of new section for section 11, Ben. Act V of 1914.

"11. (1) The Chairman shall hold office until the Governor General in Council accepts his resignation or cancels his appointment.

Tenure of office.

(2) The Vice-Chairman shall hold office until a new body of elected Commissioners shall have been duly elected, or until the Governor General in Council accepts his resignation, or until the Commissioners, at a special meeting called for the purpose and with the approval of the Governor General in Council, remove him from office.

*Explanation.*—A new body of elected Commissioners shall be deemed to have been duly elected when, at a general election of such Commissioners, four or more elections have been notified under section 19.

(3) A Commissioner appointed under clause (d) or clause (e) of section 7 shall hold office until he resigns, or until the authority appointing him cancels his appointment.

(4) An elected Commissioner shall, subject to the provisions of this Act, hold office for a term of two years or thereafter until his successor shall have been duly elected, and shall be eligible for re-election; but the Governor General in Council may, at any time, accept the resignation of any such Commissioner."

9. For section 14 of the said Act, the following section shall be substituted, namely:—

Substitution of new section for section 14, Ben. Act V of 1914.

"14. The elections of Commissioners shall be held before the expiry of the term of two years specified in sub-section (4) of section 11, or within one month thereafter, and all vacancies shall be filled within one month from their occurrence."

Time for holding elections and filling vacancies.

10. In sub-section (1) of section 15 of the said Act, for the word "think" the word "thinks" shall be substituted.

Amendment of section 15, Ben. Act V of 1914.

11. In section 16 of the said Act,—

(a) for the figure "3" the figure "4" shall be substituted;

Amendment of section 16, Ben. Act V of 1914.

(b) after

(b) after the words "filled up", the words "by election" shall be inserted;

(c) the words "by election or appointment, as the case may be," shall be omitted; and

(d) the words "or appointed" shall be omitted.

Substitution of new section for section 18, Ben. Act V of 1914.

Leave of absence of Chairman.

**12.** For section 18 of the said Act, the following section shall be substituted, namely:—

"18. The Governor General in Council may grant leave of absence to the Chairman, and may appoint a person to officiate for him during his absence on leave. Any person so appointed shall be deemed to be the Chairman for the purposes of this Act."

Omission of section 23, Ben. Act V of 1914.

**13.** Section 23 of the said Act shall be omitted.

Amendment of section 25, Ben. Act V of 1914.

**14.** In clause (a) of section 25 of the said Act, for the word "four" the word "five" shall be substituted.

Amendment of section 38, Ben. Act V of 1914.

**15.** In clause (i) of section 38 of the said Act, before the words "by notification", the words "with the previous sanction of the Governor General in Council and" shall be inserted.

Amendment of section 51, Ben. Act V of 1914.

**16.** In section 51 of the said Act,—

(a) for the words "When the Local Government appoint," the word "Where," shall be substituted; and

(b) before the words "to be a dock" the words "is appointed" shall be inserted.

Amendment of sections 61, 63 and 66, Ben. Act V of 1914.

**17.** In sub-section (2) of section 61, sub-section (1) of section 63 and in section 66 of the said Act, for the words "Collector of Customs", wherever they occur, the word "Customs-collector" shall be substituted.

Substitution of new section for section 71, Ben. Act V of 1914.

Resumption of property by Government.

**18.** For section 71 of the said Act, the following section shall be substituted, namely:—

"71. (1) If any portion of the property specified in Part I of the Third Schedule, or which may have been transferred by the Local Government to the Commissioners after the 1st day of July, 1914, or which may hereafter be so transferred, otherwise than in exchange for its market value, is required by the Local Government for a public purpose, it may be resumed by that Government, with the previous sanction of  
the



the Governor General in Council, without claim to compensation on the part of the Commissioners, except—

- (a) for the amount of any consideration or other payment made in respect of the transfer to the Commissioners of the property to be resumed,
- (b) for the cost of revetment and other works for the protection of the property to be resumed, effected by the Port Commissioners or their lessees subsequent to the transfer, and
- (c) for the cost of buildings and other permanent structures on the property to be resumed, erected by the Commissioners or their lessees, subsequent to the transfer:

Provided that—

- (i) the compensation to be awarded under clause (b) shall not in any case exceed the market value of the land to be resumed at the time of the resumption; and
- (ii) the compensation to be awarded under clause (c) shall be either the original cost of the building or structure or the market value thereof at the time of the resumption, whichever is less.

(2) If any question arises between the Commissioners and the Local Government as to the boundaries of any portion of the land specified in Part I of the Third Schedule, or which may have been transferred by the Local Government to the Commissioners after the 1st day of July, 1914, or which may hereafter be so transferred, otherwise than in exchange for its market value, the Local Government may define and demarcate such boundaries, and submit the case for the orders of the Governor General in Council, whose decision shall be final.

(3) If any question arises as to the adequacy of the compensation proposed to be paid under clause (a), clause (b) or clause (c) of sub-section (1), the Local Government shall submit a report to the Governor General in Council, whose decision shall be final.

(4) If any question arises as to the necessity of the resumption of any land under this section, or as to the relative importance of such land to the Local Government and to the Commissioners, the Local Government shall submit a statement of the case to the Governor General in Council, whose decision shall be final."

19. In

Chittagong Port (Amendment). [ACT XI OF 1928.]

Amendment of  
section 74, Ben.  
Act V of 1914.

19. In section 74 of the said Act,—

(a) for the words “ after notification in the *Calcutta Gazette* ” the words “ with the previous sanction of the Governor General in Council and after notification in the *Gazette of India* ” shall be substituted; and

(b) the provisos shall be omitted.

Amendment of  
section 84, Ben.  
Act V of 1914.

20. In section 84 of the said Act,—

(a) in sub-section (2), for the words “ the Local Government ”, where they occur in two places, the word “ Government ” shall be substituted;

(b) in sub-section (4), for the words “ the Local Government may, from time to time, require ” the words “ may be required ” shall be substituted; and

(c) in sub-section (5), for the words “ Local Government ”, where they occur for the second time, the words “ Governor General in Council ” shall be substituted.

Amendment of  
section 85, Ben.  
Act V of 1914.

21. In section 85 of the said Act, for the words “ Local Government may from time to time require as their ” the words “ Governor General in Council and the Local Government may, from time to time, agree upon as a reasonable ” shall be substituted.

Amendment of  
section 87, Ben.  
Act V of 1914.

22. In sub-section (1) of section 87 of the said Act, for the words “ they think ” the words “ he thinks ” shall be substituted.

Amendment of  
section 101,  
Ben. Act V of  
1914.

23. In section 101 of the said Act,—

(a) in sub-section (1), for the word “ are ”, where it first occurs, the word “ is ” shall be substituted; and

(b) in sub-section (2), for the word “ their ” the word “ his ” shall be substituted.

Saving of acts  
done under  
Ben. Act V of  
1914.

24. When anything done under the said Act is in force immediately prior to the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under the said Act as hereby amended.

# ACT No. XII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 20th  
September, 1928.)

## An Act to amend the Hindu Law relating to exclusion from inheritance of certain classes of heirs, and to remove certain doubts.

**W**HEREAS it is expedient to amend the Hindu Law relating to exclusion from inheritance of certain classes of heirs, and to remove certain doubts; It is hereby enacted as follows:—

1. (1) This Act may be called the Hindu Inheritance (Removal of Disabilities) Act, 1928. Short title, extent and application.

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

(3) It shall not apply to any person governed by the Dayabhaga School of Hindu Law.

2. Notwithstanding any rule of Hindu Law or custom to the contrary, no person governed by the Hindu Law, other than a person who is and has been from birth a lunatic or idiot, shall be excluded from inheritance or from any right or share in joint-family property by reason only of any disease, deformity, or physical or mental defect. Persons not to be excluded from inheritance or rights in joint-family property.

3. Nothing contained in this Act shall affect any right which has accrued or any liability which has been incurred before the commencement thereof, or shall be deemed to confer upon any person any right in respect of any religious office or service or of the management of any religious or charitable trust which he would not have had if this Act had not been passed. Saving and exception.

*Price 1 anna or 1½d.]*

MGIPC—L—IX-98—16-10-28—5,000.

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# ACT No. XIII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 20th  
September, 1928.)

## An Act further to amend the Indian Mines Act, 1923, for certain purposes.

**W**HEREAS it is expedient further to amend the Indian  
Mines Act, 1923, for certain purposes; It is hereby  
enacted as follows:—

1. (1) This Act may be called the Indian Mines (Amend-  
ment) Act, 1928.

Short title and  
commencement.

(2) This section and section 7 shall come into force at once,  
and the remaining provisions of this Act shall come into force  
on the 7th day of April, 1930.

2. In section 23 of the Indian Mines Act, 1923 (herein-  
after referred to as the said Act),—

Amendment of  
section 23,  
Act IV of 1923.

(a) after clause (c) the following clause shall be inserted,  
namely:—

“(d) for more than twelve hours in any consecutive  
period of twenty-four hours”; and

(b) the section as so amended shall be numbered as sub-  
section (1), and the following sub-section shall be  
added, namely:—

“(2) No person shall employ or permit to be employed  
in a mine any person whom he knows or has  
reason to believe to have already been employed  
in any other mine during the preceding twelve  
hours.”

3. After section 23 of the said Act the following sections  
shall be inserted, namely:—

Insertion of  
new sections  
23A and 23B  
in Act IV of  
1923.

“23A. Work shall not be carried on in any mine for a  
period exceeding twelve hours in any consecutive  
period

Limitation of  
working hours.

Price 1 anna or 1½d.]

period of twenty-four hours except by a system of shifts so arranged that not more than one shift of persons employed in work of the same kind shall be at work in the mine at the same time.

Notices  
regarding  
hours of work.

23B. (1) The manager of every mine shall cause to be posted outside the office of the mine a notice in the prescribed form stating the time of the commencement and of the end of work at the mine and, if it is proposed to work by a system of shifts, the time of the commencement and of the end of work for each shift. A copy of each such notice shall be sent to the Chief Inspector, if he so requires.

(2) In the case of a mine at which mining operations commence after the 14th day of April, 1930, the notice referred to in sub-section (1) shall be posted not less than seven days before the commencement of work.

(3) Where it is proposed to make any alteration in the time fixed for the commencement or for the end of work in the mine generally or for any shift, an amended notice in the prescribed form shall be posted outside the office of the mine not less than seven days before the change is made, and a copy of such notice shall be sent to the Chief Inspector not less than seven days before such change, if he so requires or if the original notice was sent to him."

Amendment of  
sections 24 and  
25, Act IV of  
1923.

4. In sections 24 and 25 of the said Act, after the word and figures " section 23 " the words, figures and letter " or section 23A " shall be inserted.

Amendment of  
section 23,  
Act IV of 1923

5. (1) Section 28 of the said Act shall be re-numbered as sub-section (1) of section 28, and to that sub-section after the word " employments " the following shall be added, namely:—

" and, where work is carried on by a system of shifts, of the shift in which each such person works."

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

" (2) No person shall be employed in a mine until the particulars required by sub-section (1) have been recorded in the register in respect of such person,  
and

and no person shall be employed except during the hours of work specified for him in the register."

6. In section 30 of the said Act, after clause (c) the following clause shall be inserted, namely:— Amendment of section 30, Act IV of 1923.

"(cc) for prescribing the forms of notices required under section 23B, and for requiring such notices to be posted also in specified vernaculars."

7. In section 31 of the said Act,—

Amendment of section 31, Act IV of 1923.

(a) in sub-section (3), the words " or rule ", in both places where they occur, the words " in the case of a regulation ", and the words " and in the case of a rule to every Mining Board constituted in the province " shall be omitted; and

(b) after sub-section (3) the following sub-section shall be inserted, namely:—

"(3A) No rule shall be made unless the draft thereof has been referred to every Mining Board constituted in the province for which it is proposed to make the rule, and unless each such Board has had a reasonable opportunity of reporting as to the expediency of making the same and as to the suitability of its provisions."

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# ACT No. XIV OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 22nd  
September, 1928.)

## An Act further to amend the Indian Succession Act, 1925.

**W**HEREAS it is expedient further to amend the Indian Succession Act, 1925; It is hereby enacted as follows:—

1. This Act may be called the Indian Succession (Amend- Short title.  
ment) Act, 1928.

2. After sub-section (2) of section 372 of the Indian Suc- Amendment of  
section 372,  
Act XXXIX  
of 1925.  
cession Act, 1925, the following sub-section shall be added,  
namely:—

“(3) Application for such a certificate may be made in  
respect of any debt or debts due to the deceased  
creditor or in respect of portions thereof.”

*Price 1 anna or 1½d.]*

MGIPC—L—IX-100—16-10-28—7,000.

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# ACT No. XV OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th  
September, 1928.)

## An Act to amend the Indian Trade Unions Act, 1926, for a certain purpose.

**VI of 1926.** **W**HEREAS it is expedient to amend the Indian Trade  
Unions Act, 1926, for the purpose hereinafter appear-  
ing; It is hereby enacted as follows:—

**1.** This Act may be called the Indian Trade Unions Short title.  
(Amendment) Act, 1928.

**VI of 1926.** **2.** For section 11 of the Indian Trade Unions Act, 1926, Substitution  
of new section  
for section 11,  
Act XVI of  
1926.  
the following section shall be substituted, namely:—

“11. (1) Any person aggrieved by any refusal of the Appeal.  
Registrar to register a Trade Union or by the  
withdrawal or cancellation of a certificate of regis-  
tration may, within such period as may be pre-  
scribed, appeal—

(a) where the head office of the Trade Union is situated  
within the limits of a Presidency-town or of  
Rangoon, to the High Court, or

(b) where the head office is situated in any other area,  
to such Court, not inferior to the Court of an  
additional or assistant Judge of a principal Civil  
Court of original jurisdiction, as the Local  
Government may appoint in this behalf for that  
area.

(2) The appellate Court may dismiss the appeal, or pass  
an order directing the Registrar to register the  
Union and to issue a certificate of registration under  
the provisions of section 9 or setting aside the order  
for withdrawal or cancellation of the certificate, as

the

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Price 1 anna or 1½d.]

the case may be, and the Registrar shall comply with such order.

(3) For the purpose of an appeal under sub-section (1) an appellate Court shall, so far as may be, follow the same procedure and have the same powers as it follows and has when trying a suit under the Code of Civil Procedure, 1908; and may direct by whom the whole or any part of the costs of the appeal shall be paid, and such costs shall be recovered as if they had been awarded in a suit under the said Code.

(4) In the event of the dismissal of an appeal by any Court appointed under clause (b) of sub-section (1), the person aggrieved shall have a right of appeal to the High Court, and the High Court shall, for the purpose of such appeal, have all the powers of an appellate Court under sub-sections (2) and (3), and the provisions of those sub-sections shall apply accordingly."

V of 1903.

# ACT No. XVI OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

*(Received the assent of the Governor General on the 25th  
September, 1928.)*

**An Act further to amend the Indian Income-tax Act, 1922,  
for a certain purpose.**

**W**HEREAS it is expedient further to amend the Indian  
Income-tax Act, 1922, for the purpose hereinafter  
appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Income-tax (Amendment) Act, 1928.

2. In sub-section (3) of section 5 of the Indian Income-tax Act, 1922, the words "after consideration of any recommendation made by the Local Government in this behalf" shall be omitted.

XI of 1922.

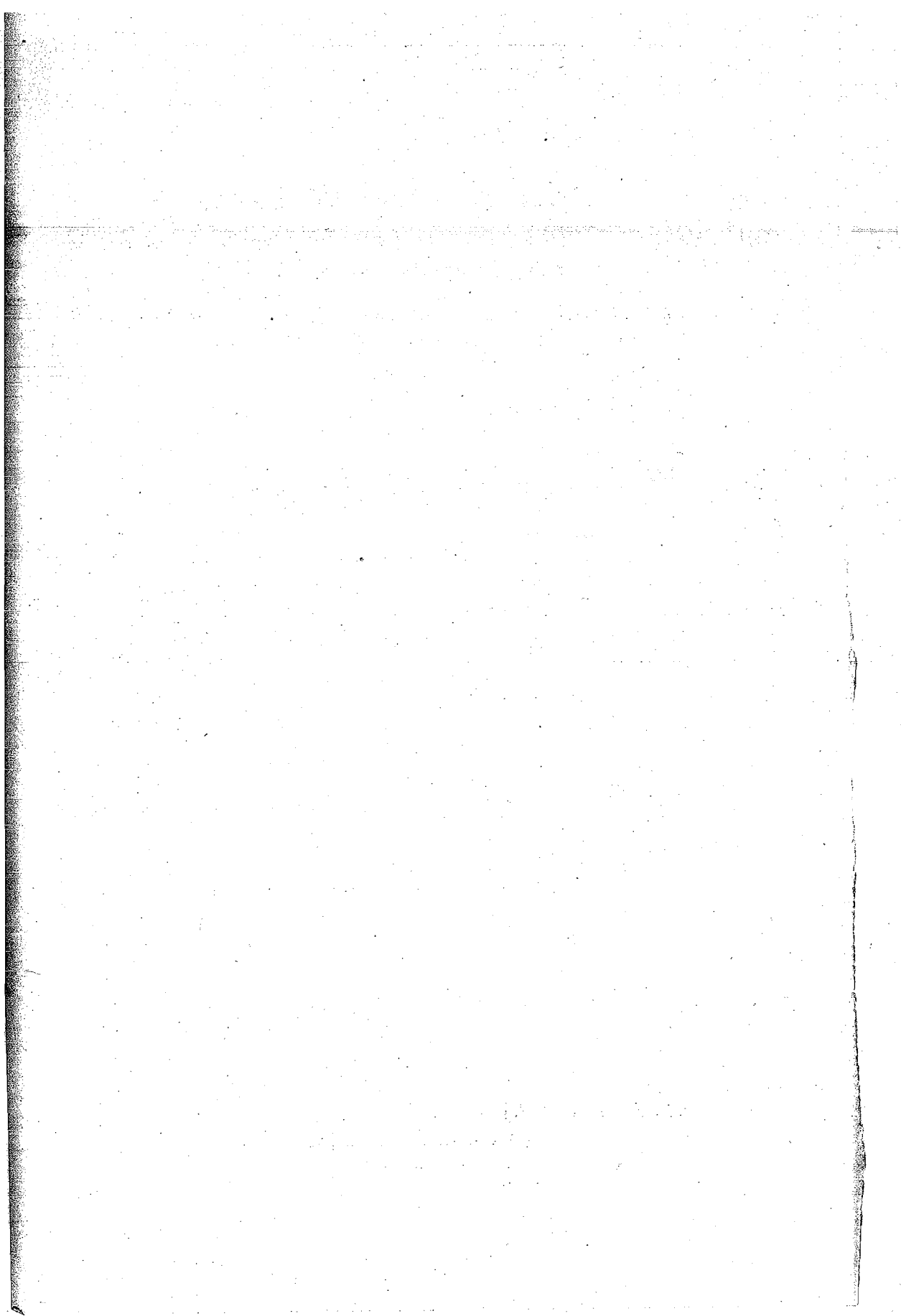
XI of 1922.

Amendment of  
section 5, Act  
XI of 1922.

short title.

*Price 1 anna or 1½d.]*

MGIPC—L—IX-101—17-10-28—5,000.



# ACT No. XVII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th  
September, 1928.)

## An Act to provide for the protection of the match industry.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide for the protection of the match industry; It is hereby enacted as follows:—

1. This Act may be called the Match Industry (Protection) Act, 1928.

2. In the Second Schedule to the Indian Tariff Act, 1894,—

Amendment of  
Schedule II,  
Act VIII of  
1894.

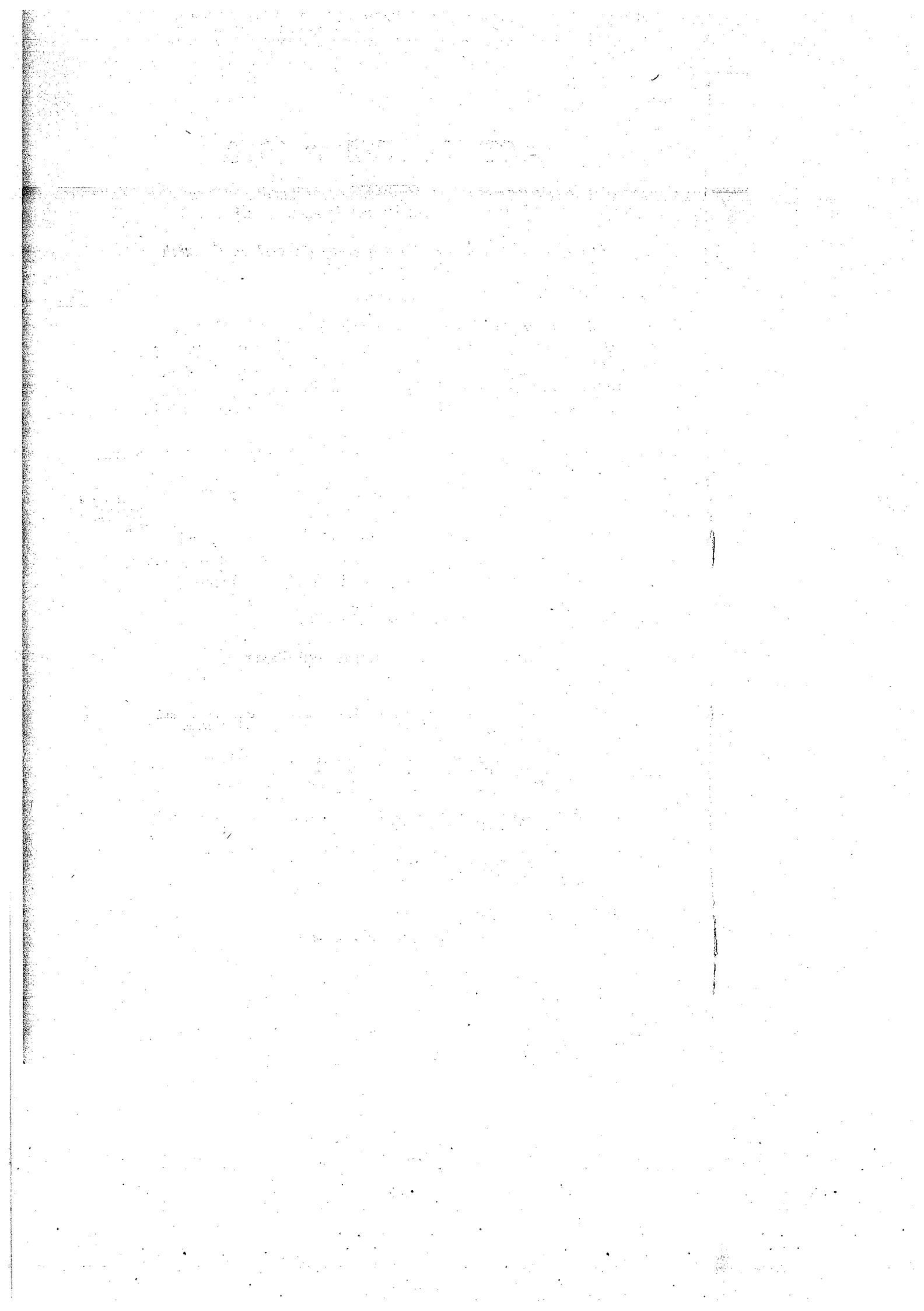
- (1) Items Nos. 46, 46A and 46B shall be omitted; and
- (2) In Part VII, after Item No. 156, the following headings and Items shall be inserted, namely:—

### “ MISCELLANEOUS.

#### MATCHES, UNDIPPED SPLINTS AND VENEERS.

157	MATCHES—		
	(1) In boxes containing on the average not more than 100 matches.	Per gross of boxes .	One rupee and eight annas.
	(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	Six annas.
158	UNDIPPED SPLINTS such as are ordinarily used for match making.	Pound . . . .	Four annas and six pies.
159	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	Pound . . . .	Six annas.”

Price 1 anna or 1½d.]





# ACT No. XVIII OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th  
September, 1928.)

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

**W**HEREAS it is expedient that certain amendments should  
be made in the enactments specified in the First  
Schedule;

**AND** WHEREAS it is also expedient that the enactments speci-  
fied in the Second Schedule, which are spent or have otherwise  
become unnecessary, or have ceased to be in force otherwise  
than by expressed specific repeal, should be expressly and  
specifically repealed;

It is hereby enacted as follows:—

1. This Act may be called the Repealing and Amending Short title  
Act, 1928.
2. The enactments specified in the First Schedule are Amendment of  
certain  
enactments;  
hereby amended to the extent and in the manner mentioned  
in the fourth column thereof.
3. The enactments ~~specified~~ in the Second Schedule are Repeal of  
certain  
enactments.  
hereby repealed.
4. The repeal by this Act of any enactment shall not affect Savings.  
any Act or Regulation in which such enactment has been  
applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect  
or consequences of anything already done or suffered, or any  
right, title, obligation or liability already acquired, accrued  
or incurred, or any remedy or proceeding in respect thereof,  
or any release or discharge of or from any debt, penalty, obli-  
gation, liability, claim or demand or any indemnity already  
granted, or the proof of any past act or thing;

nor

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Price 1 anna or 1½d.]

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

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

THE FIRST SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1872	XV	The Indian Christian Marriage Act, 1872.	In section 37, for the words and figures "under Part I or Part III of this Act," the words, figures and brackets "by any such person, Clergyman or Minister of Religion as is referred to in clause (1), clause (2) or clause (3) of section 5" shall be substituted.
1897	●	The General Clauses Act, 1897.	(1) In section 3 - (a) to clause (3a) the following shall be added, namely :- "or by the local Legislature or the Governor of Assam under the Government of India Act"; (b) to clause (5) the following shall be added, namely :- "or by the local Legislature or the Governor of the presidency of Bengal under the Government of India Act";

(c) to

THE FIRST SCHEDULE—*contd.*

1	2	3	4
Year.	No.	Short title.	Amendments.
1897	X	The General Clauses Act, 1897— <i>contd.</i>	<p>(c) to clause (5a) the following shall be added, namely:—</p> <p>“or by the local Legislature or the Governor of Bihar and Orissa under the Government of India Act”;</p> <p>(d) to clause (6) the following shall be added, namely:—</p> <p>“or by the local Legislature or the Governor of the presidency of Bombay under the Government of India Act”;</p> <p>(e) to clause (8a) the following shall be added, namely:—</p> <p>“or by the local Legislature or the Governor of Burma under the Government of India Act”;</p> <p>(f) to clause (8b) the following shall be added, namely:—</p> <p>“or by the local Legislature or the Governor of the Central Provinces under the Government of India Act”;</p> <p>(g) to clause (30) the following shall be added, namely:—</p> <p>“or by the local Legislature or the Governor of the presidency of Madras under the Government of India Act”;</p> <p>(h) to clause (44a) the following shall be added, namely:—</p> <p>“or by the local Legislature or the Governor of the Punjab under the Government of India Act”;</p> <p>(i) to clause (46) the following shall be added, namely:—</p> <p>“or the Government of India Act”; and</p>

(j) to

3

THE FIRST SCHEDULE—*contd.*

1	2	3	4
Year.	No.	Short title.	Amendments.
1897	X	The General Clauses Act, 1897— <i>concl.</i>	<p>(j) to clause (55a) the following shall be added, namely:—                      “or by the local Legislature or the Governor of the United Provinces under the Government of India Act.”</p> <p>(2) In section 16, after the word “having” the words “for the time being” shall be inserted, and for the words “by it” the words “whether by itself or any other authority” shall be substituted.</p> <p>(3) In section 30 A, for the words and figure “except in section 5, shall be deemed to include” the following shall be substituted, namely:—                      “includes an Act of the Indian Legislature and, except in section 5,”</p>
1899	II	The Indian Stamp Act, 1899.	<p>(1) In section 2—                      (a) in clause (23), the word “and” at the end shall be omitted; and                      (b) after clause (24) the following shall be added, namely:—                      “and                      (25) ‘soldier’ includes any person below the rank of non-commissioned officer who is enrolled under the Indian Army Act, 1911”.</p> <p>(2) In Schedule I—                      (a) for clause (a) of Article No. 4, the following clause shall be substituted, namely:—                      “(a) as a condition of enrolment under the Indian Army Act, 1911”;                      (b) in Article No. 47—                      (i) in sub-clause (ii) of clause (1) of Division A, in the first column, for the words “one thousand rupees”, in both places where they occur, the words “one thousand five hundred rupees”, and, in the second column, for the words “Two annas” the words “One anna”, and, in the third column, for the words “One anna” the words “Half an anna” shall be inserted;</p>

(ii) to.

THE FIRST SCHEDULE—*contd.*

1	2	3	4		
Year.	No.	Short title.	Amendments.		
1899	II	The Indian Stamp Act, 1899— <i>contd.</i>	<p>(ii) to clause (b) of Division C, below the entry in the second column, the following proviso shall be added, namely:—</p> <p>“Provided that, in case of a policy of insurance against death by accident when the annual premium payable does not exceed Rs. 2-3-0 per Rs. 1,000, the duty on such instrument shall be one anna for every Rs. 1,000 or part thereof of the maximum amount which may become payable under it,” and</p> <p>(iii) for Division D, the following shall be substituted:—</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding-right: 20px;">If drawn singly.</td> <td>If drawn in duplicate for each part.</td> </tr> </table> <p>“D—LIFE INSURANCE OR OTHER INSURANCE NOT SPECIFICALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division E of this article—</p> <p>(i) for every sum insured not exceeding Rs. 250 . . . Two annas. One anna.</p> <p>(ii) for every sum insured exceeding Rs. 250 but not exceeding Rs. 500 . . . Four annas. Two annas.</p> <p>(iii) for every sum insured exceeding Rs. 500 but not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof in excess of Rs. 1,000 . . . Six annas. Three annas.</p>	If drawn singly.	If drawn in duplicate for each part.
If drawn singly.	If drawn in duplicate for each part.				

*Exemption.*

THE FIRST SCHEDULE—*concl'd.*

1	2	3	4
Year.	No	Short title.	Amendments.
1899	II	The Indian Stamp Act, 1899— <i>concl'd.</i>	<p><i>Exemption.</i></p> <p>Policies of life-insurance granted by the Director General of Post Offices in accordance with rules for Postal Life-Insurance issued under the authority of the Governor General in Council "; and</p> <p>(c) in clause (a) of the <i>Exemptions</i> from Article No. 53, for the words "or exempted" the words "or any instrument exempted" shall be substituted, and after the words and brackets "(instruments executed on behalf of the Government)" the words "or any cheque or bill of exchange payable on demand" shall be inserted.</p>
1908	V	The Code of Civil Procedure, 1908.	<p>To section 98 the following sub-section shall be added, namely:—</p> <p>"(3) Nothing in this section shall be deemed to alter or otherwise affect any provision of the letters patent of any High Court."</p>
1923	XXI	The Indian Merchant Shipping Act, 193.	<p>(1) In the heading above section 217, for the words "<i>Draught of Water</i>" the word "<i>Deck-line</i>" shall be substituted.</p> <p>(2) In clause (iv) of section 227, after the words "British India" the words "which comes into any port in British India" shall be inserted.</p>

THE SECOND SCHEDULE.

REPEALS.

(See section 3.)

Year.	No.	Title or short title
1900	IX	An Act to provide for the Court-fee payable on certain Applications to the Court of the Financial Commissioner of the Punjab.
1927	XII	The Repealing Act, 1927.

# ACT No. XIX OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th  
September, 1928.)

## An Act further to amend the Madras Salt Act, 1889, for a certain purpose.

**W**HEREAS it is expedient further to amend the Madras  
Salt Act, 1889, for the purpose hereinafter appearing;  
It is hereby enacted as follows:—

Mad. Act IV  
of 1889.

1. This Act may be called the Madras Salt (Amendment) Short title.  
Act, 1928.

Mad. Act IV  
of 1889.

2. To section 49 of the Madras Salt Act, 1889 (hereinafter Amendment of  
referred to as the said Act), the following paragraph shall be section 49,  
added, namely:— Mad. Act IV  
of 1889.

“ If the officer making the arrest has been empowered in  
this behalf by general or special order of the  
Central Board of Revenue, and sufficient bail be  
tendered for the appearance of the person arrested  
before the Inspector, the officer shall admit such  
person to bail.”

3. In section 53 of the said Act, after the word and figures Amendment of  
“ section 47 ” the words and figures “ or section 49 ” shall be section 53,  
inserted. Mad. Act IV  
of 1889.

*Price 1 anna or 1½d.]*

MGIPC—L—IX-106—17-10-28—5,000.

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# ACT No. XX OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th  
September, 1928.)

**An Act further to amend the Indian Life Assurance Companies Act, 1912, for certain purposes, and to provide for the collection of statistical information in respect of insurance business other than life assurance business.**

**W**HEREAS it is expedient further to amend the Indian Life Assurance Companies Act, 1912, for certain purposes hereinafter appearing, and to provide for the collection of statistical information in respect of insurance business other than life assurance business; It is hereby enacted as follows:—

## PART I.

### *Preliminary.*

1. (1) This Act may be called the Indian Insurance Companies Act, 1928.

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

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

Short title,  
extent and  
commence-  
ment.

## PART II.

*Amendments to the Indian Life Assurance Companies Act, 1912.*

2. (1) Section 7 of the Indian Life Assurance Companies Act, 1912 (hereinafter in this Part referred to as the said Act), shall be re-numbered as sub-section (1) of that section, and to that

Amendment of  
section 7,  
Act VI of  
1912.

1

*Price 1 anna or 1½d.]*

(Part II.—Amendments to the Indian Life Assurance Companies Act, 1912.)

that sub-section, as so re-numbered, after clause (d), the following clauses shall be added, namely:—

“(e) a statement showing—

(A) as regards new policies of life assurance in respect of which a premium has been paid in the year of account,—

(i) the number of policies,

(ii) the sums assured,

(iii) the amount received by way of single premiums (including all premiums paid at the outset where no subsequent premium is payable), and

(iv) the amount of yearly renewal premium income;

(B) as regards total life assurance business,—

(i) the number of policies in force at the end of the year of account,

(ii) the sum assured (including reversionary bonus additions thereto) under policies in force at the end of the year of account, and

(iii) the premium income for which credit is taken in the revenue account;

(C) as regards claims, the amount of the claims paid in the year of account under policies effected in India—

(a) to claimants in India, and

(b) to claimants outside India;

(f) a statement showing, in such forms as the Governor General in Council may prescribe, a classified summary of the investments of the company in India in government securities and in Indian concerns and the other Indian assets held by the company.”

(2) To the same section as re-numbered the following sub-section shall be added, namely:—

“(2) For the purposes of clause (e) of sub-section (1), all items required to be stated shall be net amounts after deduction

## (Part II.—Amendments to the Indian Life Assurance Companies Act, 1912.)

tion of the re-insurances of the company's risks, and for the purposes of sub-clauses (A) and (B) of that clause—

- (a) the statement shall show separately the numbers and amounts in respect of policies effected in, and policies effected outside, India;
- (b) where a sum assured is payable periodically, whether by way of an annuity or otherwise, it shall be stated separately from lump sum payments; and
- (c) policies of assurance upon the lives of a group of persons whereby sums assured are payable in respect of several persons included in the group shall be excluded from the statement and be shown in a separate statement containing the like particulars."

3. After section 26 of the said Act the following section shall be inserted, namely:—

"26A. In the winding up of a life assurance company in a case where any proportion of the profits of the company was before the commencement of the winding up allocated to policyholders, if, when the assets and liabilities of the company have been ascertained, there is found to be a surplus of assets over liabilities (hereinafter referred to as a *primâ facie* surplus), there shall be added to the liabilities of the company in respect of its life assurance business an amount equal to such proportion of the *primâ facie* surplus as is equivalent to such proportion of the profits allocated to shareholders and policyholders as was allocated to policyholders during the ten years immediately preceding the commencement of the winding up, and the assets of the company shall be deemed to exceed its liabilities only in so far as those assets exceed those liabilities after such addition as aforesaid:

Provided that, if in any case there has been no such allocation, or if it appears to the Court that by reason of special circumstances it would be inequitable that the amount to be added to the liabilities of the company in respect of the life assurance business should

Insertion of new section 26A in Act VI of 1912.

Application of surplus assets in liquidation.

(Part II.—Amendments to the Indian Life Assurance Companies Act, 1912. Part III.—Provisions as to Insurance Business other than Life Assurance Business.)

should be an amount equal to such proportion as aforesaid, the amount to be so added shall be such amount as the Court may direct."

Amendment of section 33, Act VI of 1912.

4. In section 33 of the said Act, for the words and figures "sections 7 to 12" the words, figures and letters "clause (a), (b), (c) or (d) of sub-section (1) of section 7, sections 8 to 12," shall be substituted.

Amendment of the First Schedule, Act VI of 1912.

5. Statement (D) in the First Schedule to the said Act shall be omitted.

PART III.

Provisions as to Insurance Business other than Life Assurance Business.

Definitions.

6. In this Part, unless there is anything repugnant in the subject or context,—

- (a) "certified", in relation to any copy or translation of a document required to be furnished by or on behalf of an insurance company, means certified by a responsible officer of the company to be a true copy or a correct translation, as the case may be;
- (b) "insurance company" means any person who transacts in British India the business of effecting contracts of insurance against any risk;
- (c) expressions used in this Act and defined in the Indian Life Assurance Companies Act, 1912, shall have the meanings assigned to them respectively in that Act.

Deposit of accounts, etc., with Governor General in Council.

7. Every insurance company which does not transact life assurance business in British India shall, within six months after the close of each financial year or within such further period as the Governor General in Council may in any case for special reasons allow, deposit with the Governor General in Council four copies of every report on the affairs of the company, and of every balance sheet, revenue account and profit and loss account, in respect of that year, which has been submitted to its shareholders or policyholders, and also,  
in

*(Part III.—Provisions as to Insurance Business other than Life Assurance Business.)*

in the case of a company whose head office is situated outside British India, four copies of such of the aforementioned documents as are required by law to be submitted to the Government of the country in which the head office is situated.

8. The following statements shall be appended to every revenue account (other than a life assurance revenue account) deposited by an insurance company with the Governor General in Council in compliance with section 7 or with the provisions of the Indian Life Assurance Companies Act, 1912, as respects the year and the class of insurance business to which the revenue account relates, namely, statements showing—

Statements to be appended to revenue account.

- (1) in respect of premium income for which credit is taken in the revenue account, the amount of premiums derived from business effected in India,
- (2) in respect of claims, the amount of the claims paid in the year of account under policies effected in India—
  - (a) to claimants in India, and
  - (b) to claimants outside India.

9. There shall be appended to every balance sheet deposited by an insurance company with the Governor General in Council in compliance with section 7 a statement showing, in such form as the Governor General in Council may prescribe, a classified summary of the investments of the company in India in government securities and in Indian concerns and the other Indian assets held by the company.

Statement of Indian assets.

10. At least one copy of every document deposited by an insurance company with the Governor General in Council in accordance with the requirements of section 7, section 8 or section 9 shall be signed in the manner provided in section 11 of the Indian Life Assurance Companies Act, 1912.

Signing of documents.

11. If any portion of any document required to be deposited under section 7, section 8 or section 9 by an insurance company with the Governor General in Council is not written in the English language, a certified translation thereof shall be furnished along with each copy of the document.

Certified copies of vernacular documents.

12. Every insurance company which does not transact life assurance business in British India shall, within one month from

Particulars to be filed.

*(Part III.—Provisions as to Insurance Business other than Life Assurance Business.)*

from the commencement of this Act or before it begins to carry on business, whichever is later, furnish to the Governor General in Council—

- (a) the full address of the principal office of the company in British India;
- (b) the names of the directors, principal officer and the auditor of the company in British India;
- (c) a statement of the classes of insurance business carried on or intended to be carried on by the company in British India;
- (d) a certified copy of the charter, statutes, deed of settlement or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof;
- (e) in the case of any such company established outside British India, the names and addresses of some one or more persons resident in British India, authorised to accept on behalf of the company service of process and any notice required to be served on the company;

and, in the event of any alteration being made in the address of the principal office or in such classes of business or in any such instrument as aforesaid or in the name of any such person, the company shall forthwith furnish to the Governor General in Council particulars of the alteration.

Custody and inspection of documents.

**13.** Every document deposited with the Governor General in Council, in compliance with section 7, section 8 or section 9, or a certified copy of such document, shall be kept by the Registrar, and any such documents or copies shall be open to inspection, and any person may procure a copy of any such document or of any part thereof on payment of a fee of six annas for every hundred words or fractional part thereof required to be copied.

Evidence of documents.

**14.** (1) Every document deposited with the Governor General in Council, in compliance with section 7, section 8 or section 9 which has been certified by the Registrar to be a document

1928.]

*Indian Insurance Companies.*

*(Part III.—Provisions as to Insurance Business other than Life Assurance Business.)*

document so deposited, shall be deemed to be a document so deposited.

(2) Every such document purporting to be certified by the Registrar to be a copy of a document so deposited shall be deemed to be a copy of that document, and shall be received in evidence as if it were the original document, unless some variation between it and the original document be proved.

15. The Governor General in Council shall, from time to time, cause to be published, in such manner as he may direct, a summary of the accounts, balance sheets and statements deposited with him in compliance with section 7, section 8 or section 9, and may append to such summary any note of the Governor General in Council thereon and any correspondence in relation thereto. Summary of accounts, etc., to be published.

16. Any insurance company which makes default in complying with any of the requirements of this Part, and every director, manager or secretary, or other officer or agent of, or partner in, the company who is knowingly a party to the default, shall be punishable in the manner provided in section 34 of the Indian Life Assurance Companies Act, 1912. Penalty for non-compliance with Act.

VI of 1912.

17. If any account, balance sheet, statement or other document required by the provisions of section 7, section 8 or section 9 is false in any particular to the knowledge of any person who signs it, such person shall be punishable in the manner provided in section 35 of the Indian Life Assurance Companies Act, 1912. Penalty for falsifying documents.

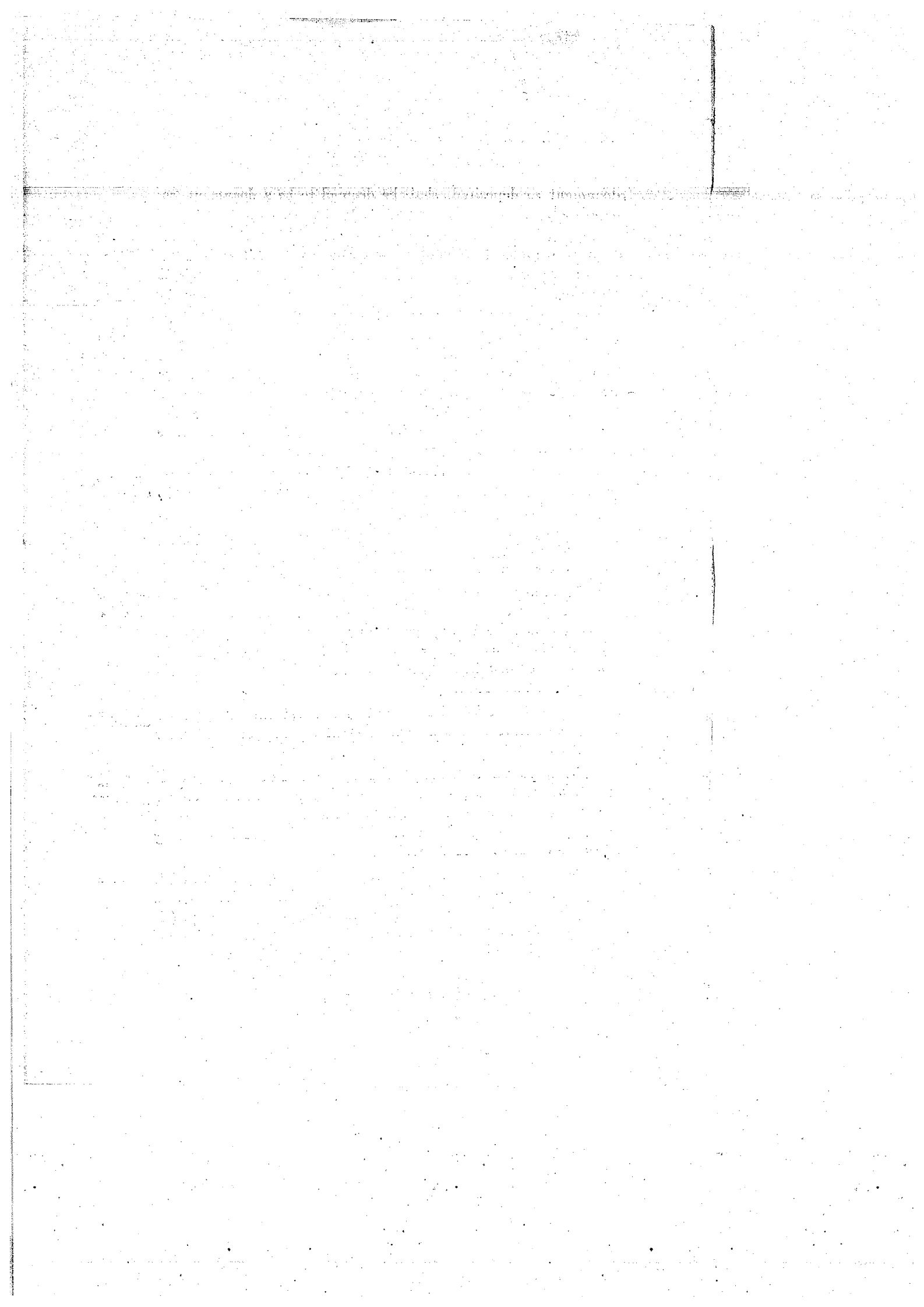
V of 1912.

18. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try, any offence under this Act. Cognizance of offences.

19. A person transacting the business of re-insuring contracts of insurance effected by any other person in the course of any class of business other than life assurance business shall not, by reason only of that fact, be deemed to be transacting insurance business of that class. Application of Part III to re-insurance business.

20. The Governor General in Council may, by notification in the Gazette of India and subject to such restrictions and conditions as he thinks fit, exempt from all or any of the provisions of this Act any provident insurance society registered under the Provident Insurance Societies Act, 1912. Exemption.

V of 1912.





# ACT No. XXI OF 1928.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 29th  
September, 1928.)

## An Act further to amend the Indian Succession Act, 1925, for a certain purpose.

**W**HEREAS it is expedient further to amend the Indian  
Succession Act, 1925, for the purpose hereinafter  
appearing; It is hereby enacted as follows:—

1. This Act may be called the Indian Succession (Second Short title.  
Amendment) Act, 1928.

2. In sub-section (2) of section 213 of the Indian Succes- Amendment of  
sion Act, 1925, for the word and figures " section 57 " the section 213.  
words, figures and brackets, " sub-section (1) of section 57 " Act XXXIX of  
shall be substituted. 1925.

*Price 1 anna or 1½d.]*

MGIPC—L—IX-112—18-10-28—5,000.

XXXIX of  
1925.

XXXIX of  
1925.

