16. Power to summon persons liable to the payment of the taxes.
17. Hearing of appeals.
18. Time of appeal.
19. Assessment by Commissioners when to be final
20. Form of bill to be presented.
22. Inventory—notice of distress.
24. Goods of defaulter, wherever found, may be distrained.
25. Rate due from owner may be recovered from occupier and deducted by him from his rent.
27. Commissioners may sue instead of proceeding by distress.
29. Assessment not to be impeached, if the directions of the Act are in substance complied with.
30. Obstruction of Commissioners or their servants.
31. Penalty on officer taking fees or being interested in contracts.
32. No action to be brought against Commissioners or their officers, until after one month's notice of cause of action.
33. Commissioners to publish annual statements. Audit of accounts.
34. Summary of convictions to be furnished to the Commissioners.
35. Mortgage of rates.
36. Interpretation.

An Act to comprise in one Act the provisions necessary for the assessment and collection of Municipal Rates and Taxes in the Towns of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca.

Whereas it is expedient to comprise in one Act the provisions necessary for the assessment and collection of certain Rates and Taxes to be imposed by special Acts for the Towns of Calcutta, Madras, and Bombay, and the Settlement of Prince of Wales' Island, Singapore, and Malacca, for raising funds for Municipal purposes; It is enacted as follows:—

I. The provisions of this Act, save so far as they may be expressly varied or excepted by the special Act for any of the said Towns or for the said Settlement, shall apply to the assessment and collection of the rates and taxes imposed by
such special Act, and to the Commissioners appointed thereby for the conservancy and improvement of such Town or of any station of the said Settlement; and such special Act and such provisions of this Act as shall not be expressly varied or excepted by the special Act, shall be construed together as forming one Act.

II. The Commissioners may from time to time appoint such officers as they shall think necessary and proper to assist in the execution of this and the special Act, and may from time to time remove any of such officers, and appoint others in their places, and may, with the sanction of the local Government, pay such salaries and allowances to the said officers respectively as the Commissioners shall think reasonable. Provided, that no person shall be appointed to or removed from any office, the monthly salary of which exceeds two hundred Rupees, without the sanction of the Local Government.

III. The rate or rates imposed upon houses, buildings, and lands according to the annual value thereof in any of the said Towns or in the said Settlement by the special Act shall be assessed in the manner hereinafter provided.

IV. The estimated gross annual rent at which the houses, buildings, and lands liable to the rate might reasonably be expected to let from year to year shall, for the purposes of the rate, be held and deemed to be the annual value of such houses, buildings, and lands. The value of a house or building so estimated shall not include the value of any machinery contained therein.

V. For the purpose of such assessment as aforesaid, the Commissioners shall from year to year cause a valuation to be made of all houses, buildings, and lands liable to the rate. Such valuation, estimated as is hereinbefore provided, shall be entered in a book to be kept at the office of the Commissioners, wherein shall also be written in distinct columns the name of the owner of the property; or, if the occupier, and not the owner, is the person liable to pay the rate, the name of the occupier; a designation of the property either
by name or number sufficient to identify the same, together with the name of the street or district in which such property is situate, and the amount of the rate assessed thereon.

VI. When the name of the owner or occupier is not known, it shall be sufficient to designate him in the said book, and also in any notice or other proceeding under this Act, as “the owner” or “the occupier” of the property on which the rate is assessed without further description.

VII. In order to enable the Commissioners to arrive at a fair valuation of any houses, buildings, or lands liable to the rate, it shall be lawful for the Commissioners to require the owner or occupier of such houses, buildings, or lands to furnish them with returns of the rent or annual value thereof; and for the like purpose, it shall be lawful for the Commissioners, or any person or persons appointed by them for that purpose, at any time to enter and inspect such houses, buildings, or lands, after having given forty-eight hours’ previous notice of such their intention to the occupier thereof; and whoever refuses or fails to furnish any such returns for the space of one week from the day on which he shall have been required so to do, or knowingly makes a false or incorrect return; and whoever hinders, obstructs, or prevents any one of the Commissioners, or any person appointed by them as aforesaid, from entering or inspecting any such houses, buildings, or lands, shall be liable, on conviction before a Magistrate, to a penalty not exceeding two hundred Rupees.

VIII. When the valuation has been completed, the Commissioners shall give public notice thereof, and of the place where the said book containing the valuation and the rate assessed, or a copy of the said book, may be inspected in the Government Gazette (if any), and by advertisement in some newspaper circulating within the town or station, and also by placards posted up in conspicuous places throughout the same; and the person in whose custody such book may be shall permit every person claiming to be the owner or occupier of property included in the assessment, or the agent
of such owner or occupier, to inspect the book and to make extracts therefrom without payment of any fee; and any such person who wilfully neglects or refuses to permit the same shall be liable, on conviction before a Magistrate, to a penalty of fifty Rupees.

IX. The Commissioners shall, at the time and in the manner in the preceding Section mentioned, give public notice of a day, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and, in all cases in which any property is for the first time assessed or in which the valuation of any property previously assessed is increased, shall give special notice thereof to the owners or occupiers of such property. All complaints against such valuation and assessment shall be made on or before the day fixed in the notice; and all complaints so made shall be enquired into by the Commissioners, and such amendments shall thereupon be made in the said book as to the Commissioners shall appear just and proper.

X. After the complaints have been enquired into and after the revision of the valuation and assessment has been completed, the amendments made in the said book shall be authenticated by the signatures of two of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said book entered, except in the cases in which amendments have been made as shown therein; and thereupon, and subject to such alterations and amendments as may thereafter be duly made, the rate so assessed shall be deemed to be the rate for the whole year in and for which the assessment is made, and such year shall commence on the 1st day of January.

XI. Provided always, that the Commissioners, upon the representation of parties or other information, may at any time amend the said book by inserting therein the name of any person whose name ought to be so inserted, or any pro-
perty liable to the rate; or by striking out the name of any person or any property not liable to the rate, or by reducing the amount of the rate: and in all cases in which any property is inserted as liable to the rate, the amendment shall be considered to have been made at the time when the person interested first received notice thereof.

XII. It shall not be necessary to prepare a new book every year, but the Commissioners may adopt the valuation and assessment contained in the book for the preceding year, with such alterations as may in particular cases be deemed necessary, as the valuation and assessment for the year following. Provided always, that public notice of such valuation and assessment shall be given in the manner prescribed in Section VIII. of this Act; and the provisions of the said Section and of the three following Sections shall be applicable to the said valuation and assessment, and to the book or books in which it is contained.

XIII. The taxes imposed upon vehicles and animals in any of the said Towns or in the said settlement by the special Act, shall be assessed in the manner hereinafter provided.

XIV. The Commissioners shall, from time to time, cause to be prepared and entered in distinct columns in a book to be kept at the Office of the Commissioners and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of such taxes, a description of the vehicles and animals in respect of which they are liable, and the amount of the taxes assessed thereon.

XV. In order to enable the Commissioners to make such list, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of such taxes a schedule to be filled up with such information respecting the vehicles and animals kept by them as the Commissioners may judge necessary for the assessment of the taxes. The schedule shall be filled up in writing and signed, and dated, and returned to the office of the Commissioners by every person to whom it is sent, whether or
not liable to the payment of such taxes; and whoever refuses, neglects, or omits, duly to fill up and return such schedule within one week from the receipt thereof, or knowingly gives therein any incorrect or false return, shall be liable, on conviction before a Magistrate, to a penalty not exceeding two hundred Rupees.

XVI. The Commissioners may summon any person supposed to be liable to the payment of such taxes, or any servant of such person, and may examine such person or his servant as to the number and description of the horses and carriages in respect of which such person is liable to be assessed. If the person summoned shall, without lawful excuse, fail to appear in pursuance of the summons, or shall refuse to answer any lawful question of the Commissioners, or knowingly give an incorrect answer, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding two hundred Rupees.

XVII. Appeals against any rate or tax assessed under the provisions of this or the special Act, shall be heard and determined, in the Towns of Calcutta and Madras by two Magistrates, in the Town of Bombay by the Court of Petty Sessions, and in the said Settlement by Her Majesty's Court of Judicature. But no such appeal shall be heard unless the amount of the rate or tax has been deposited with the Commissioners; and no appeal against a rate assessed by the Commissioners under Section X. shall be heard, unless complaint has been previously made to the Commissioners as hereinbefore provided: The mode of proceeding in such appeals shall be the same as that prescribed for the determination of matters referred to two Magistrates by Act XIV. of 1856, or as near thereto as may be. Provided that such Magistrates, and such Court of Petty Sessions, may, if they shall think fit, state a case for the opinion of the Supreme Court.

XVIII. Every such appeal shall be commenced within ten days after the accrual of the cause of complaint; which shall, in respect of any rate, be deemed to accrue on the date of the certificate of the Commissioners in the said book, or,
in case of any subsequent amendment of the said book under the provisions of Section XI., upon the receipt by the person aggrieved of notice of such amendment; and in respect of any tax, the cause of complaint shall be deemed to accrue upon the receipt by the person aggrieved of a bill for the sum claimed from him.

XIX. The assessment by the Commissioners of any rate or tax, when no appeal therefrom is made as hereinbefore provided, and the adjudication of any appeal under Section XVII., shall be final and conclusive.

XX. When any rate or tax is due, the Commissioners shall cause to be presented to the person liable to the payment thereof a bill for the sum due, which shall also contain a statement of the period and a description of the property or thing for which the rate or tax is charged. If the bill be for any tax, it shall also contain a notice of the time within which an appeal against such tax may be preferred.

XXI. If the bill is not paid by the person liable to pay the same within five days from the presentation thereof, the Commissioners may cause to be served upon such person a notice of demand in the form (A) contained in the Schedule to this Act, or to the like effect; and if he shall not, within five days from the service of such notice of demand, pay the sum due, or show sufficient cause for non-payment of the same to the satisfaction of the Commissioners, and if no appeal shall have been preferred, such sum with all costs may be levied by distress and sale of the goods and chattels of the defaulter, or if the defaulter be the occupier of any house, building, or land in respect of which a rate is due, by distress and sale of any goods and chattels found on the premises, under a warrant in the form (B) in the schedule, or to the like effect, to be issued for that purpose by the Commissioners.

XXII. The officer charged with the execution of the warrant of distress shall make an inventory of the goods and chattels seized, under any such warrant, and shall at the
same time give a notice in writing, in the form (C) contained in the Schedule annexed to this Act, to the person in possession thereof at the time of the seizure, that the said goods and chattels will be sold as therein mentioned.

XXIII. If the warrant is not in the meantime discharged or suspended by the Commissioners, the goods and chattels seized shall be sold under the orders of the Commissioners, who shall apply the proceeds, or such part thereof as may be necessary, in discharge of the said arrears and costs; and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The fees payable upon distress or under this Act shall be such as are set forth in the table of fees in the said Schedule.

XXIV. The goods and chattels of any person from whom any rate or tax is due may be distrained, wherever the same may be found, for default in the payment of the money due from such person.

XXV. If the sum due on account of any rate from the owner of any house, building, or land, remains unpaid after notice of demand has been duly served, the Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises; and, in such case, the occupier may deduct from the next and following payments of his rent the amount which may be so paid by or recovered from him. Provided, that no arrear of rate which has remained due from the owner of any house, building, or land, for more than one year, shall be so recovered from the occupier thereof.

XXVI. No distress levied by virtue of this or the special Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect of want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other
proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for the special damage in any Court of competent jurisdiction.

XXVII. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of the sum due in respect of any rate or tax, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

XXVIII. Every notice, schedule, summons, or notice of demand regarding any assessment, rate or tax, or any money due in respect of the same, may be served personally upon the person to whom the same is addressed, or be left at his usual place of abode with some adult male member or servant of his family, or, if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served. Provided that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the Town or Station, every such notice, summons, or notice of demand shall be deemed to be duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

XXIX. No assessment and no charge or demand of rate or tax, made under the authority of this or the special Act, shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to rate or tax, or any mistake in the amount of assessment, provided the directions of this Act and of the special Act be in substance and effect complied with; and no proceedings under this or the special Act shall be quashed or set aside for want of form in any Court of Justice.
XXX. Whoever wilfully obstructs or molests the Commissioners, or any of them, or any of their officers or servants in the performance of their respective duties under this Act, shall be liable, on conviction before a Magistrate, to a penalty not exceeding fifty Rupees.

XXXI. Every officer employed by the Commissioners to assist in the execution of this and the special Act, who accepts, or obtains, or attempts to obtain, any fee or gratuity whatsoever, other than his authorized salary or allowances, for doing or forbearing to do any official act; or who shall be in any wise concerned or interested in any bargain or contract made by the Commissioners, shall be removed from his office, and shall be incapable of being afterwards employed by the Commissioners, and shall be liable, on conviction before a Magistrate, to a penalty not exceeding five hundred Rupees.

XXXII. No action shall be brought against the Commissioners, or any of their officers, or any person acting under the direction of the Commissioners, for anything done or intended to be done under the powers of this or the special Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners, or at the place of abode of such person, explicitly stating the cause of action, and the name and place of abode of the intended plaintiff, and of his attorney or agent in the cause; and upon the trial of any such action, the plaintiff shall not be permitted to go into evidence of any cause of action, except such as is stated in the notice so delivered; and unless such notice be proved, the Court shall find for the defendant; and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given shall, before action brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover in any such action when brought; and if no such tender shall have been made, it shall be lawful for the defendant in such action, by leave of the Court where
such action shall be pending, at any time before issue joined, to pay into Court such sum of money as he shall think fit, and thereupon such proceedings shall be had as in other cases where defendants are allowed to pay money into Court.

XXXIII. The Commissioners shall, as soon after the first day of January in every year as may be practicable, prepare a detailed statement showing the nature and amount of the receipts and disbursements on account of the Municipal Fund for the past year, and also a report of their proceedings during that year; and such statement and report shall be printed and published for general information. The accounts of the said funds shall be audited annually by such person as the Local Government shall appoint.

XXXIV. For better enabling the Commissioners to ascertain the amount of fines and penalties payable to them on account of the Municipal Fund under the provisions of Act XIV. of 1856, or of the special Act, or of any other law, there shall, in every month, be furnished to them by the authority adjudicating the same, a summary of all convictions under the said Acts, or under any such other law, during the preceding month.

XXXV. It shall be lawful for the Commissioners, with the sanction of the Local Government, to borrow and take up at interest, on the credit of the rates and taxes imposed and levied on account of the Municipal Fund under the special Act or any other Act passed in that behalf, or of a portion of them, any sums of money necessary for defraying any expenses incurred or to be incurred by them in the execution of any such Act or of Act XIV. of 1856; and for the purpose of securing the re-payment of any sums so borrowed, together with such interest as aforesaid, the Commissioners may mortgage and assign over, to the person by or on behalf of whom such sums shall be advanced, the rates and taxes or the portion of them upon the credit of which such sums shall be borrowed. Provided always, that the money borrowed under the authority of this Act shall be borrowed only for works of a permanent nature, and shall not at any time
exceed in the whole ten times the average annual sum received and collected on account of the Municipal Fund.

XXXVI. The following words and expressions in this and the special Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction:—

The word "Magistrate" shall mean any Magistrate of Police, acting for the place where the matter requiring the cognizance of a Magistrate arises.

The word "Town" shall include all places within the local limits of the jurisdiction of Her Majesty's Supreme Courts of Judicature at Calcutta, Madras, and Bombay.

The word "Station" shall mean any one of the Stations of Prince of Wales' Island, Singapore, and Malacca, and the dependencies thereof.

The word "Owner" shall mean the person for the time being receiving the rent of the land or premises in connexion with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the same if such land or premises were let to a tenant.

Words importing the singular number shall include the plural number; and words importing the plural number shall include the singular number.

Words importing the masculine gender shall include females.

The word "Person" shall include a corporation.

SCHEDULE.

A. NOTICE OF DEMAND.

Take notice that the Municipal Commissioners demand from you the sum of due from [you] as owner (or occupier) (here describe the property or thing

* In the case of a demand under Section XXV., state that notice of demand has been served upon the owner, and that the sum due remains unpaid.
upon which the rate or tax is imposed) for the months of 185; and that, if the sum due is not paid into the said Commissioners’ Office at, or if sufficient cause for the non-payment of the sum is not shown to the Commissioners, within five days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

(Signature of one of the Municipal Commissioners)

Date

B.

DISTRESS WARRANT.

To (here insert the name of the Officer charged with the execution of the warrant.

WHEREAS has not paid or shown sufficient cause for the non-payment of the sum of Rupees due for the rates (or rates and taxes) mentioned in the margin for the months of ( )185, although the said sum has been duly demanded in writing from the said and five days have elapsed since the service of the notice of demand; This is to command you to distrain the goods and chattels of the said

(or as the case may be, any goods and chattels found on the premises referred to) to the amount of the said sum of Rupees, and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress; and if, within five days next after such distress, the said sum shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the said sum of Rupees, and the charges of taking, keeping, and selling such distress, to return the surplus, if any, on demand, to the person whom you shall find in possession of the
said goods and chattels. If sufficient distress cannot be
found of the goods and chattels of the said
you are to certify the same to us together with
this warrant.

(L.S.) The Municipal Commissioners
And signature of one of the Municipal
Commissioners.

C.

FORM OF INVENTORY AND NOTICE.
(State particulars of Goods seized.)
Take notice that I have this day seized the goods and
chattels specified in the above inventory for the sum of
Rupees due for the rates (or taxes) men-
tioned in the margin for the months of
185 ; and that, unless you pay into the Office of the Mu-
unicipal Commissioners the amount due, together with the
costs of this distress within five days from the day of the
date of this notice, the goods and chattels will be sold.

(Signature of the Officer executing
the warrant of distress.)

Date

Table of Fees payable in distresss under this Act.

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<th>Sum Distrained for.</th>
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<td>80</td>
<td>9</td>
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<td>Above 100</td>
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The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case four annas must be paid daily for each man.

**Act No. XXVI. of 1856.**

1. Acts repealed.
2. Present assessment to remain in force until revised.
4. Number, appointment, and removal of Commissioners.
5. President.
6. Commissioners incorporated.
7. Meetings of Commissioners.
8. Pay of Commissioners.
9. Rate on houses, buildings, and lands.
10. Mode of assessing rate.
12. Power to exempt small holdings.
13. Remission on account of vacant houses.
14. Tax on vehicles and animals.
15. Exemption of certain vehicles and animals.
16. What will constitute liability to the tax for a whole quarter.

**Transfer of ownership.**

17. Remission of tax on carriages under repair.
18. Commissioners may compound with livery stable-keepers and others.
19. Registry and numbering of hired carriages.
20. Penalty for not registering.
21. Penalty for using upon Town roads, carriage, &c, not entered in Schedule.
22. Remission of tax if private carriage is not used.
23. Service of notices, &c.
24. Persons residing beyond three miles not liable for temporary use of Town roads.

25. Municipal Fund.
26. Certain fines to be paid to the Municipal Fund.
27. Commencement of Act.

An Act for appointing Municipal Commissioners, and for levying rates and taxes in the Town of Madras.

WHEREAS the provisions contained in Statute 33 Geo. III, c. 52, s. 158, and Act XXII. of 1841 of the Government of India, for making and levying an assessment on houses, buildings, and grounds in the Town of Madras, and for dis-
posing of the money thereby raised for certain Municipal purposes, are defective and insufficient, and it is expedient to provide more ample funds for the conservancy and improvement of the said Town, and to constitute Commissioners for raising and administering such funds: It is enacted as follows:

1. The 158th Section of the Act of Parliament 33 Geo. III., c. 52, Act XXVIII. of 1836, and Act XXII. of 1841 of the Government of India, are repealed, except as to any assessment which shall be unpaid, and as to any proceeding for the recovery of the same which shall have been commenced before this Act shall come into operation.

II. The assessment on houses, buildings, and grounds, payable under the Statute 33 Geo. III., c. 52, s. 158, and Act XXII. of 1841, shall, until revised and altered under the provisions of this Act, remain in full force and effect, and shall be levied and recovered as a rate payable under this Act.

III. Act XXV. of 1856, entitled "An Act to comprise in one Act the provisions necessary for the assessment and collection of Municipal rates and taxes in the Towns of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca," is incorporated with this Act; and in construing the said Act as incorporated with this Act, the expression "the special Act" shall mean this Act, the expression "the Commissioners" shall mean the Municipal Commissioners constituted by this Act, and the expression "the Local Government" shall mean the Governor in Council of the Presidency of Fort St. George.

IV. There shall be three Commissioners for the purposes of this Act, and for the conservancy and improvement of the Town of Madras under Act XIV. of 1856, who shall be appointed by the Governor in Council and shall be removable at his pleasure.

V. The Governor in Council shall appoint one of the said Commissioners to be President of the Board of Commissioners.
VI. The Commissioners appointed under this Act shall be styled "The Municipal Commissioners for the Town of Madras," and shall by such name be a body corporate and have perpetual succession and a common seal, and by such name shall sue and be sued.

VII. The Municipal Commissioners shall meet once in every week at least. The attendance of two Commissioners shall be necessary to constitute a meeting. At a meeting of two Commissioners, on questions on which they are divided in opinion, if the President be one of them, his voice shall decide; otherwise the question shall be reserved for the decision of the three Commissioners.

VIII. The Municipal Commissioners may receive such allowances out of the funds to be raised under this Act as shall be, from time to time, fixed by the Governor in Council. Provided, that the allowances for any Commissioner shall not exceed the rate of ten thousand Rupees a year, if the Commissioner holds no other appointment or occupation; or the rate of four thousand Rupees a year, if he holds any other appointment or occupation.

IX. Houses, buildings, and lands in the said Town shall be liable to an annual rate, to be fixed, from time to time, by the Governor in Council, not exceeding seven and a half per cent. of the annual value of the houses, buildings, and lands subject to the rate. The rate fixed by the Governor in Council shall be published, from time to time, in the Government Gazette.

X. The said rate shall be assessed for every year within the first quarter of the year, and shall be due and payable by the owners of the said houses, buildings, and lands, from and after the end of the said first quarter.

XI. Houses, buildings, and lands in Fort St. George, and any houses, buildings, and lands, without the Fort, occupied by Troops composing the Garrisons of Fort St. George, and buildings used exclusively as places of public worship, shall not be liable to the rate.
XII. The Commissioners may exempt from assessment any house, building, or land, the annual value thereof is less than fourteen Rupees, if the same be the sole rateable property of the owner.

XIII. When any house or building shall have been vacant for not less than sixty consecutive days during any year, the Commissioners shall remit so much of the rate for that year as may be proportionate to the number of days the said house or building may have remained unoccupied. Provided, that the owner of such house or building, or his agent, shall have given notice in writing of the vacancy thereof to the Commissioners, and that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice.

XIV. A tax shall be imposed upon all carriages, carts, bandies, horses, ponies, and mules, kept within the said Town, and upon all carriages, carts, bandies, horses, ponies, and mules, used upon the roads of the said Town and kept at any place not more than three miles distant from the limits thereof, at the rates specified in the Schedule; and shall be payable quarterly by the owners or persons in charge of the same.

XV. Provided that the several vehicles and animals hereinafter mentioned shall be exempt from the tax, namely—

Gun carriages and Ordnance carts and waggons.
Cavalry horses, and horses of the Mounted Police.
Horses belonging to Officers doing Regimental duty at the Presidency, at the rate of one horse for each Officer.
Conservancy carts, horses, ponies, and mules, belonging to the Commissioners.
Vehicles and animals kept for sale and not used for any other purpose, if kept by bonâ fide dealers in such vehicles and animals.

XVI. Every person, who may have owned or had charge of any vehicle or animal kept within the said Town for a period.
exceeding thirty days in any quarter, shall be liable to the whole tax for that quarter. If the period do not exceed thirty days, no tax shall be chargeable for that quarter. Provided that, when any person owning or having charge of any vehicle or animal shall transfer the same to another person, he shall give notice thereof to the Commissioners within one week from the date of such transfer; or, if he fail to give such notice, shall be liable to the whole tax for the quarter, although the period during which he may have owned or had charge of such vehicle or animal shall not have exceeded thirty days.

XVII. When a carriage shall have been under repair at a carriage-maker's for more than thirty days in any quarter, the Commissioners shall remit so much of the tax for that quarter, as may be proportionate to the number of days the said carriage may have been under repair.

XVIII. The Commissioners, at their discretion, may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such persons, in lieu of the taxes specified in the Schedule.

XIX. Every carriage of the description rated in the Schedule at one Rupee eight annas, kept and let out for hire within the said Town, and every cart or bandy kept and used within the said Town, and every such carriage let out for hire and used within the said Town, and every cart or bandy used within the said Town, if such carriage, cart, or bandy be kept at any place within three miles from the limits thereof, shall be registered in the Office of the Commissioners with the name and residence of the owner, and shall bear, in such manner as the Commissioners shall direct, the number of such registration. The registration shall be made and the numbers assigned annually upon such day in each year as the Commissioners shall appoint. Any person becoming possess-ed within the year of any such carriage, cart, or bandy, which has not been registered, may obtain registration on applica-
tion to the Commissioners at their office. When any registered carriage, cart, or bandy is transferred within the year, it shall be registered anew in the name of the person to whom it has been transferred. A fee of four annas shall be paid for each registration.

XX. Whoever keeps any such carriage, cart, or bandy required to be registered by the provisions of the last preceding Section, without being so registered, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten Rupees, and the Commissioners, or any officer duly authorized by them, may seize or cause to be seized any such carriage, cart, or bandy (provided the same be not employed at the time of seizure in the conveyance of any passengers or goods) together with the horses, bullocks, or other animals drawing the same, and may deliver them over to the Police; and all Police Officers are hereby required, on the application of the Commissioners, or their officer as aforesaid, to seize and detain the same. If the carriage or other vehicle as aforesaid be not claimed, or if the fine be not paid within ten days, such carriage or vehicle, together with the animals seized with it, may be sold by auction, by order of the Magistrate, and the proceeds applied to the payment of the fine, and all costs and charges incurred on account of the detention and sale, and the overplus (if any), if not claimed by the owner within a further period of twenty days, shall be paid to the Municipal Commissioners.

XXI. If any person, to whom a Schedule shall have been sent under Section XV. of the incorporated Act, shall bring or cause to be brought upon the roads of the said Town, any carriage, cart, or bandy, horse, pony, or mule, kept at any place not more than three miles distant from the limits of the said Town, without having entered the same in the said Schedule; such person shall be liable to the penalty provided in the said Section.

XXII. Any person keeping within three miles from the limits of the said Town any carriage not required to be regis-
tered by the provisions of this Act, if he can satisfy the Commissioners that such carriage has not been used on the roads of the Town more than fifteen days in any quarter, shall be entitled to a remission of the tax for that quarter. Provided that, if such person have more than one such carriage, and his carriages, one with another, have been used on the Town roads more than fifteen days in the quarter, though no one of them has been used more than fifteen days, he shall be entitled to the remission for only one such carriage.

XXIII. Bills and notices of demand may be served on persons keeping carriages beyond the limits of the Town, either in the manner provided in the incorporated Act, or by delivery of the same to the driver of the carriage, when such carriage is found within the limits of the Town.

XXIV. Nothing contained in this Act shall be so construed, as to render liable to the said tax any person residing and keeping any carriage, cart, or bandy, horse, pony, or mule, at a distance of more than three miles from the limits of the said Town, on account of the same being brought for a temporary purpose upon the roads of the said Town; or to require that any hack carriage, cart, or bandy, belonging to any such person and kept as aforesaid, when brought upon the roads of the said Town for a temporary purpose, should be registered.

XXV. All monies received by the Commissioners by virtue of this Act or of Act XIV. of 1856 or of any other Act, and all monies which may be assigned by Government for purposes of conservancy and improvement in the said Town, shall constitute a fund, which shall be called "the Municipal Fund of Madras," and shall be under the direction, management, and control of the Municipal Commissioners, and shall be applied to the purposes of this Act and of the incorporated Act and of Act XIV. of 1856.

XXVI. All fines and penalties levied under this Act or the incorporated Act shall be paid to the Municipal Fund.
XXVII. This Act shall commence and take effect from and after the first of January 1857.

SCHEDULE.

Rupes per quarter.

For every 4-wheeled carriage on springs, drawn by two horses ... ... ... ... ... 4 8 0
For every 4-wheeled carriage on springs, drawn by one horse or pony or a pair of ponies under thirteen hands ... ... ... ... ... 1 8 0
For every 4-wheeled carriage without springs ... 1 8 0
For every 2-wheeled carriage on springs ... ... 2 4 0
For every 2-wheeled carriage without springs, cart, or bandy ... ... ... ... ... 0 12 0
For every horse ... ... ... ... ... ... 2 4 0
For every pony under thirteen hands, or mule ... 0 12 0

Pones under eleven hands and children's carriages, the wheels of which do not exceed twenty-four inches in diameter, exempt.

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THE STRAITS.

Act No. XXVII. of 1856.

1. Act repealed.
2. Present Committees and Assessment continued.
4. Commissioners incorporated.
5. Official and elected Commissioners.
6. Qualification for election as a Municipal Commissioner.
7. Voters' qualification.
8. List of voters. Revision.
9. Election of Commissioners.
10. Time of voting.
11. Voting tickets.
12. Manner of voting.
13. Sheriff to declare who are elected.
15. Casting votes.
17. Appointment in case of vacancy before the time of a new election.
18. Publication of the Commissioners' names.
19. Tenure of office by Commissioners.
20. Meetings of Commissioners.
21. Rate on houses, buildings, and lands.
22. Exemption of public buildings.
23. Power to exempt small holdings.
24. Remission on account of vacant houses.
25. Tax on vehicles and animals. Exemptions.
26. Registry and numbering of hired Carriages.
27. Penalty for not registering.
29. Certain fines to be paid to the Municipal Fund.

An Act for appointing Municipal Commissioners, and for levying rates and taxes, in the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca.

Whereas it is expedient to make better provision for the appointment of Commissioners for the conservancy and improvement of the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca, and for assessing and levying rates and taxes for certain Municipal purposes in the said stations; It is enacted as follows:—

I. Act IX. of 1848 is hereby repealed, except so far as it repeals any other Act, and except as to any assessment or tax which shall be unpaid, and as to any proceeding for the recovery of the same which shall have been commenced before this Act shall come into operation.

II. The Municipal committees and other persons, heretofore appointed or acting under Act IX. of 1848, shall carry this Act into execution until other persons shall be appointed or elected under the provisions herein contained; and the assessment and taxes payable under the said Act shall, until duly altered, respectively remain in full force and effect, and shall be levied and recovered as rates and taxes payable under this Act.

III. Act XXV of 1856, entitled "An Act to comprise in one Act the provisions necessary for the assessment and collection of Municipal rates and taxes" in the Towns of
Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca," is incorporated with this Act; and, in construing the said Act as incorporated with this Act, the expression "the special Act" shall mean this Act, the expression "the Commissioners" shall mean the Municipal Commissioner constituted by this Act, and the expression "the Local Government" shall mean the Governor of the said Settlement.

IV. At each of the stations of Prince of Wales' Island, Singapore, and Malacca, there shall be a Committee of not more than five persons, who shall be called respectively "The Municipal Commissioners of Prince of Wales' Island," "The Municipal Commissioners of Singapore," and "The Municipal Commissioners of Malacca," and who shall respectively by such name be a body corporate and have perpetual succession, and a common seal, and by such name shall sue and be sued.

V. At each of the said stations, the Resident Councillor shall be one of the Municipal Commissioners, one shall be appointed by the Governor of the Settlement, and three shall be elected by the rate-payers in the manner hereinafter provided. The Resident Councillor shall be the President of the Commissioners.

VI. Every rate-payer, whose annual payment of rates under this Act shall amount to forty Rupees and upwards, shall be qualified for election as a Municipal Commissioner for the station at which he resides, and where the property for which the rates are paid is situate.

VII. Every rate-payer, whose annual payment of rates under this Act shall amount to the sum of twenty-five Rupees and upwards, shall be entitled to vote in the election of the three elective Commissioners of the station where the property for which the rates are paid is situate.

VIII. The Municipal Commissioners of each station shall, previously to an election under this Act, cause to be
prepared correct lists of the persons qualified to be elected and qualified to vote for the election of Commissioners; and these lists shall be published and shall be open to public inspection at the office of the Commissioners, between the hours of ten in the morning and three in the afternoon, on every day (Sundays excepted) between the thirty-first of October and the day of election, when the said lists shall be taken to the place of election for the use of the Sheriff or his Deputy. The said lists may be revised or amended by the Court of Judicature of the station on the application of any person qualified to vote at any such election, provided that such application be made at least ten days before the day of election.

IX. Elections under this Act shall be made on one of the first seven days of December, under the superintendence of the Sheriff of the Settlement or of one of his Deputies, who shall appoint the day and place of election within each station, and shall give public notice of the same fifteen days at least before the day appointed.

X. The voting shall begin at the hour of ten in the morning, and shall end at the hour of five in the afternoon of the appointed day.

XI. At the time and place appointed for the election, the Sheriff or his Deputy shall attend with a closed box with an opening for the reception of voting tickets. Every voting ticket shall bear the signature of the voter and the names of the persons for whom he wishes to vote.

XII. Every voter, having written on his voting ticket the names of the persons for whom he wishes to vote, and having signed the same, shall personally attend at the place of election and shall deliver his voting ticket to the Sheriff or his Deputy, who, on being satisfied of the identity of the person tendering the voting ticket with the person whose signature it bears, and that the name of such person is registered in the list of persons qualified to vote, shall deposit such voting ticket in the closed box.
XIII. As soon as the election is completed, the Sheriff or his Deputy, in the presence of the voters or such of them as shall be present, shall ascertain the number of votes given for each person; and the Sheriff or his Deputy shall thereupon publicly declare the names of the three persons for whom the greatest number of votes has been given, and shall declare such persons to be duly elected Municipal Commissioners of the station.

XIV. In case any one of the persons so elected shall refuse to serve as a Municipal Commissioner, the Sheriff or his Deputy shall, immediately after such refusal, declare the name of the person for whom the next greatest number of votes has been given, and shall declare such last mentioned person to be duly elected a Municipal Commissioner in the place of the person first elected. Provided always, that no person shall be competent to be elected a Municipal Commissioner of either of the said stations, unless the number of votes given in his favor shall exceed ten.

XV. In case there shall be an equal number of votes for any two or more persons at any such election, the Governor of the Settlement, or, in his absence from the station at which such election is being made, the Resident Councillor shall give a casting vote for one or more of such persons having an equal number of votes.

XVI. In case it shall be found impracticable to obtain by election three Municipal Commissioners at any of the said stations, from refusal to act, failure of election, or otherwise, it shall be lawful for the Governor of the Settlement, or, in his absence from the station, for the Resident Councillor, to appoint some person, being a qualified rate-payer, to be a Municipal Commissioner; and such appointment shall be as valid and effectual as if the person so appointed had been elected in manner hereinbefore provided for.

XVII. If from death, resignation, or any other cause, a vacancy shall happen before the time of a new election it
shall be lawful for the Governor of the Settlement, or in his absence from the station for the Resident Councillor, to declare the person for whom, next after the elected Commissioners, the greatest number of votes was given at the last election to be a Municipal Commissioner; or if there be no person for whom the prescribed number of votes was given, to appoint some person being a qualified rate-payer.

XVIII. The names of the persons elected at every election shall be certified by the Sheriff or his Deputy to the Resident Councillor of the station, who shall cause notice thereof, together with the names of the official and appointed Commissioners, to be published in such manner as the Governor of the Settlement may direct.

XIX. The Commissioners at each of the said stations shall enter upon their office on the first day of January after their election and appointment, and shall hold their office for one year. Appointments to fill up vacancies shall have effect only for the remaining portion of the year within which they are made.

XX. The Commissioners shall hold their first meeting at such time and place as shall be fixed by their President, and their subsequent meetings at such times and places as they shall themselves appoint; and at every such meeting all questions shall be decided by a majority of votes. Three Commissioners shall constitute a quorum, and the President, or in his absence the Chairman, who shall be chosen by the Commissioners present, shall have a second or casting vote on all questions on which the Commissioners are equally divided in opinion.

XXI. An annual rate, not exceeding ten per centum of the annual value, shall be imposed upon all houses and buildings, and not exceeding five per centum upon all lands within each station, and shall be payable by the owners thereof by half-yearly instalments. The rate shall be fixed from time to time by the Governor of the Settlement.
XXII. Houses and buildings used exclusively as places of public worship or for charitable purposes, hospitals, barracks, and lines for soldiers, Courts of Justice, and Police Offices and stations, jails, and convict lines, shall not be liable to the rate.

XXIII. The Commissioners may exempt from assessment any house, building, or land, the annual value whereof is less than twelve Rupees, if the same be the sole rateable property of the owner, or any house or hut which shall be occupied rent-free by any laborers employed at a plantation.

XXIV. When any house or building shall have been vacant for sixty consecutive days during any year, the Commissioners shall remit so much of the rate for that year as may be proportionate to the number of days the said house or building may have remained unoccupied; Provided that the owner of such house or building, or his agent, shall have given notice in writing of the vacancy thereof to the Commissioners, and that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice.

XXV. A tax shall be imposed upon all carriages, wagons, carts, and all horses, ponies, mules, and elephants kept in each of the said stations, and shall be payable quarterly in advance by the owners or persons having charge of the same at the following rates per annum, namely—

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Rupees</th>
</tr>
</thead>
<tbody>
<tr>
<td>For every four-wheeled Carriage on springs</td>
<td>...</td>
</tr>
<tr>
<td>For every two-wheeled Carriage on springs</td>
<td>...</td>
</tr>
<tr>
<td>For every Waggon drawn by man or beast</td>
<td>...</td>
</tr>
<tr>
<td>For every Cart drawn by any description of Cattle</td>
<td>...</td>
</tr>
<tr>
<td>For every Cart drawn by man</td>
<td>...</td>
</tr>
<tr>
<td>For every horse, pony, or mule</td>
<td>...</td>
</tr>
<tr>
<td>For every elephant</td>
<td>...</td>
</tr>
</tbody>
</table>

Provided that the several vehicles and animals hereinafter mentioned shall be exempt from the said tax, namely—

1. Gun carriages, and Ordnance carts and waggons.

2. Horses belonging to Officers doing Regimental duty, at the rate of one horse for each Officer.
3. Conservancy carts, horses, ponies, and mules belonging to the Commissioners.

4. All vehicles and animals kept for sale, and not used for any other purpose, provided the same be in the hands of bond jile dealers in such vehicles or animals.

5. Waggons and carts kept within estates or plantations and not used upon the public roads, having the name of the owner painted upon some conspicuous part thereof in letters not less than two inches in length, and registered at the Office of the Commissioners.

6. All animals kept within estates or plantations and not used upon the public roads.

7. Ponies under 11 hands, and children's carriages, the wheels of which do not exceed 24 inches in diameter.

XXVI. Every carriage kept and let out for hire, and every wagggon and cart kept and used within any of the said stations, shall be registered in the office of the Commissioners, with the name and residence of the owner, and shall bear the number of such registration in such manner as the Commissioners shall direct. The registration shall be made and the numbers assigned annually upon such day in each year as the Commissioner shall appoint. Any person becoming possessed within the year of any such carriage, wagggon, or cart, which has not been registered, may obtain registration on application to the Commissioners at their Office. When any registered carriage, wagggon, or cart is transferred within the year, it shall be registered anew in the name of the person to whom it has been transferred. A fee of four annas shall be paid for each registration.

XXVII. Whoever keeps within any of the said stations, any such carriage, wagggon, or cart required to be registered by the provisions of the last preceding Section, without being so registered, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten Rupees; and the Commissioners, or any officer duly authorized by them, may seize or cause to be seized any such carriage.
waggon, or cart (provided they be not employed at the
time of seizure in the conveyance of any passengers or goods)
together with the horses, bullocks, or other animals drawing
the same, and may deliver them over to the Police; and all
Police Officers are hereby required, on the application of the
Commissioners or their officer as aforesaid, to seize and
detain the same. If the carriage or other vehicle as aforesaid
be not claimed, or if the fine be not paid within ten days,
such carriage or vehicle, together with the animals seized
with it, may be sold by order of the Magistrate, and the pro-
cceeds applied to the payment of the fine and all costs and
charges incurred on account of the detention and sale; and
the surplus (if any), if not claimed by the owner within a
further period of twenty days, shall be paid to the Municipal
Commissioners.

Municipal Fund.

XXVIII. All monies received by the Commissioners
by virtue of this Act, or of Act XIV. of 1856, or of any other
Act at each of the said stations, shall form a fund which shall
be called the "Municipal Fund" of the station at which the
same shall have been so received. The Municipal Fund of
each station shall be under the direction, management, and
control of the Municipal Commissioners of such station, who
shall in the first instance appropriate such sum as may be
declared by the Governor of the Settlement to be necessary
for the payment and maintenance of the Police force con-
stituted according to Section VII. of Act XIII. of 1856 and
for the payment of the office establishments of the Magis-
trate and of the Commissioner of Police (but not including
the salary of any such Magistrate or Commissioner), such
sum to be paid at the times and in the manner which the
Governor may direct; and shall apply the residue to the
purposes of this Act and the incorporated Act and of Act
XIV. of 1856.

XXIX. All fines and penalties imposed, and all fees
and poundage levied, by the Court of Quarter Sessions or
by any Magistrate, and all tolls received at any public Ferry,
shall be paid to the Commissioners of the station at which the same shall have been imposed, levied, or received, and shall be carried to the credit of the Municipal Fund of such station.

XXX. This Act shall commence and take effect from and after the first of January 1857.

Act No. XXVIII. of 1856.

2. Remission of part of the last quarterly assessment.
4. Number, appointment, and removal of Commissioners.
5. President.
6. Commissioners incorporated.
7. Meetings of Commissioners.
8. Pay of Commissioners.
9. Rate on houses, buildings, and lands.
11. Power to exempt small holdings.
12. Remission on account of vacant houses.
13. Tax on vehicles and animals.
14. Exemption of certain vehicles and animals.
15. What will constitute liability to the tax for a whole quarter.
16. Remission of tax on carriages under repair.
17. Commissioners may compound with livery stable-keepers and others.
18. Registry and numbering of hired carriages.
19. Penalty for not registering.
20. Gas Contracts.
22. Occupier liable to the rate for time of occupation only. Proviso.
23. Owner when liable.
24. Occupier sub-letting.
25. Drainage.
26. Drainage-rate on houses in the environs of the Town.
27. Certain provisions of Conservancy Act extended.
28. Recovery of expenses, on account of improvements of private property.
29. Water supply.
30. **Municipal Fund.**

31. **Certain fines to be paid to the Municipal Fund.**

32. **Commencement of Act.**

An Act for appointing Municipal Commissioners, and for levying rates and taxes in the Town of Calcutta.

WHEREAS it is expedient to make better provision for the appointment of Commissioners for the conservancy and improvement of the Town of Calcutta, and for assessing and levying rates and taxes for Municipal purposes in the said Town; and whereas it is also expedient to provide additional funds for improving the drainage and lighting of the said Town; It is enacted as follows:—

I. Act X of 1852, Section 50, Act XII. of 1852, and Act XXVIII of 1854, are hereby repealed, except so far as they repeal any other Act, and except as to any assessment made before this Act comes into operation. Any sum of money due, or which may become due in respect of such assessment, may be levied and recovered under the provisions of this Act.

II. And whereas the quarterly assessment last made under Act X. of 1852 includes the month of January 1857, and power is given by this Act to impose a rate upon houses, buildings, and lands for a period including the same month, it is hereby enacted that one-third of the sum payable on account of the said assessment shall be remitted.

III. Act XXV. of 1856, entitled "An Act to comprise in one Act the provisions necessary for the assessment and collection of Municipal rates and taxes in the Towns of Calcutta, Madras and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca," is incorporated with this Act; and in construing the said Act as incorporated with this Act, the expression "the special Act" shall mean this Act, the expression "the Commissioners" shall mean the Municipal Commissioners constituted by this Act; and the expression "the Local Government" shall mean the Lieutenant-Governor of Bengal.
IV. There shall be three Commissioners for the purposes of this Act, and for the conservancy of the Town of Calcutta under Act XIV. of 1836. Such Commissioners shall be appointed by the Lieutenant-Governor of Bengal, and shall be removable at his pleasure.

V. The Lieutenant-Governor of Bengal shall appoint one of the said Commissioners to be President of the Board of Commissioners.

VI. The Commissioners so appointed shall be styled the Municipal Commissioners for the Town of Calcutta, and shall by such name be a body corporate and have perpetual succession and a common seal, and by such name shall sue and be sued.

VII. The Municipal Commissioners shall meet once at least in every week. The attendance of two shall be necessary to constitute a Meeting. At a Meeting of two on questions on which they are divided in opinion, if the President be one of them, he shall have a casting vote; otherwise the question shall be reserved for the decision of a future Meeting.

VIII. The Municipal Commissioners may receive such allowances out of the funds to be raised under this Act as shall be, from time to time, fixed by the Lieutenant-Governor. Provided that the allowances for any Commissioner shall not exceed the rate of ten thousand Rupees a year, if the Commissioner holds no other appointment or occupation, or the rate of four thousand Rupees a year if he holds any other appointment or occupation.

IX. An annual rate of seven and a half per cent. of the annual value shall be imposed upon houses, buildings, and lands in the said Town, and shall be payable by the owners thereof by quarterly instalments.

X. Houses, buildings, and lands situate in Fort William, on the Esplanade of the Fort, and in Cooly Bazaar,
and buildings used exclusively as places of public worship, shall not be liable to the rate.

XI. The Commissioners may exempt from assessment any house, building, or land, the annual value whereof is less than twelve Rupees, if the same be the sole rateable property of the owner.

XII. When any house shall have been vacant for sixty consecutive days during any year, the Commissioners shall remit so much of the rate for that year, as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given notice in writing of the vacancy thereof to the Commissioners, and that the amount of rate to be remitted shall be calculated from the date of the delivery of such notice.

XIII. A tax shall be imposed upon all carriages, carts, hackeries, horses, ponies and mules, kept within the said Town, and upon all carts and hackeries plying for hire within the said Town, or let for hire and used within the said Town, and kept at any place beyond the limits thereof, at the rates specified in the annexed Schedule; and shall be payable quarterly by the owners or persons having charge of the same.

XIV. Provided that the several vehicles and animals hereinafter mentioned shall be exempt from the Tax, namely:

- Gun Carriages, and Ordnance Carts and Waggons.
- Cavalry Horses, and Horses of the Mounted Police.
- Horses belonging to Officers doing Regimental duty at the Presidency, at the rate of one horse for each Officer.
- Conservancy Carts, Horses, Ponies, and Mules belonging to the Commissioners.

Vehicles and Animals kept for sale and not used for any other purpose, if kept by bonâ fide dealers in such vehicles and animals.
XV. Every person, who may have owned or had charge of any vehicle or animal kept within the said Town for a period exceeding thirty days in any quarter, shall be liable to the whole tax for that quarter. If the period do not exceed thirty days, no tax shall be chargeable for that quarter. Provided that, when any person owning or having charge of any vehicle or animal shall transfer the same to another person, he shall give notice thereof to the Commissioners within one week of the date of such transfer, or, if he fail to give such notice, shall be liable to the whole tax for the quarter, although the period during which he may have owned or had charge of such vehicle or animal shall not have exceeded thirty days.

XVI. When a carriage shall have been under repair at a carriage-maker's for more than thirty days in any quarter, the Commissioners shall remit so much of the tax for that quarter as may be proportionate to the number of days the said carriage may have been under repair.

XVII. The Commissioners at their discretion may compound, for any period not exceeding one year, with Livery Stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such persons, in lieu of the taxes specified in the Schedule.

XVIII. Every carriage of the description rated in the Schedule at one Rupee eight annas, kept and let out for hire within the said Town, and every cart and hackery kept and used within the said Town, and every cart and hackery plying for hire within the said Town, or let for hire and used within the said Town, and kept at any place beyond the limits thereof—shall be registered in the Office of the Commissioners, with the name and residence of the owner, and shall bear, in such manner as the Commissioners shall direct, the number of such registration. The registration shall be made and the numbers assigned annually, upon such day in each year as the Commissioners shall appoint.
Any person becoming possessed within the year of any such carriage, cart or hackery which has not been registered, may obtain registration on application to the Commissioners at their Office. When any registered carriage, cart, or hackery is transferred within the year, it shall be registered anew in the name of the person to whom it has been transferred. A fee of four annas shall be paid for each registration.

XIX. Whoever keeps any such carriage, cart, or hackery required to be registered by the provisions of the last preceding Section, without being so registered, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten Rupees; and the Commissioners, or any officer duly authorized by them, may seize or cause to be seized any such carriage, cart, or hackery (provided the same be not employed at the time of seizure in the conveyance of any passengers or goods), together with the horses, bullocks or other animals drawing the same, and may deliver them over to the Police; and all Police officers are hereby required, on the application of the Commissioners or their officer as aforesaid, to seize and detain the same. If the carriage or other vehicle as aforesaid be not claimed, or if the fine be not paid within ten days, such carriage or vehicle, together with the animals seized with it, may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine and all costs and charges incurred on account of the detention and sale; and the surplus (if any), if not claimed by the owner within a further period of twenty days, shall be paid to the Municipal Commissioners.

XX. The Commissioners, with the sanction of the Lieutenant Governor of Bengal, may contract with the owners of any Gas works for lighting with Gas such of the public streets of the said Town as the Commissioners, with the like sanction, shall from time to time determine.

XXI. To provide for the better lighting of the public streets of the said Town, an annual Lighting-rate of two per cent. of the annual value shall be imposed upon all houses,
buildings, and lands in the said Town, the estimated monthly rent of which is not less than ten Rupees; and such rate shall be payable in quarterly instalments by the occupiers of such houses, buildings, and lands. The sum applicable annually to the current expenses of lighting the said streets shall be the gross proceeds of the said Lighting-rate and no more; but the Commissioners may expend out of the funds at their disposal such further sums as may from time to time be requisite for the purchase, setting up, and maintaining of lamps, lamp-posts, pipes, and other necessary apparatus.

XXII. Every occupier shall be liable to the Lighting-rate for the time of his occupation; and when any person shall have been an occupier for a part only of any quarter, the Commissioners shall charge him with only so much of the rate for that quarter as may be proportionate to the number of days during which he continued to be an occupier. No such rate shall be chargeable to any person on account of any unoccupied house for the time during which it may remain unoccupied. Provided always, that, when any person ceases to be the occupier of any premises liable to the rate, he shall give the Commissioners notice thereof and of the place to which he has removed, or, if he fail to give such notice, shall be liable to the rate assessed on the said premises for the whole quarter, although he may have occupied them for a part only of such quarter.

XXIII. When any house or building, or any land, is let by the owner in apartments or portions, the owner shall be liable to pay the Lighting-rate instead of the occupier or occupiers.

XXIV. When any person, who rents from the owner any house or building, or any land, sub-lets the same in apartments or portions, such person, for the purposes of the Lighting-rate, shall be held to be the occupier.

XXV. The Commissioners shall carry out, with as little delay as possible, such a complete system of sewerage and
drainage within the said Town, as shall be directed by the Lieutenant-Governor of Bengal, with the sanction of the Governor General in Council, subject to such alterations as may from time to time be ordered by the Lieutenant-Governor with such sanction; and until such system of sewerage and drainage has been completed, and all the expenses thereof defrayed, and all monies borrowed for the payment of such expenses on the security of the rates and interest thereon have been repaid, shall set apart for the purposes above mentioned an annual sum not less than one hundred and fifty thousand Rupees, out of the proceeds of the rate provided by Section IX of this Act.

XXVI. The Lieutenant-Governor of Bengal may determine what portions, if any, of the environs of the said Town shall be included in the said system of sewerage and drainage, and may declare the boundaries thereof by notification in the Calcutta Gazette. An annual rate, to be fixed from time to time by the said Lieutenant-Governor, not exceeding two and a half per cent. of the annual value, may be imposed upon all houses, buildings, and lands situate within the boundaries so notified, and shall be payable by the owners thereof by quarterly instalments. For the purposes of the said rate, the houses, buildings, and lands situate within such boundaries as aforesaid, shall be held and deemed to be a part of the said Town; and all the provisions of this Act and the incorporated Act, which relate to the assessment and collection of a rate payable by owners, shall have effect in respect to such rate.

XXVII. Sections XLIV to LX, both inclusive, of Act XIV of 1856, entitled "An Act for the conservancy and improvement of the Towns of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca," shall have effect within the boundaries to be fixed under the last preceding Section, and all penalties, expenses, and compensation which, under the said Sections and by the provisions of the said Act, may be
adjudged and determined by a Magistrate or by two Magistrates acting in and for the Town of Calcutta, may be adjudged and determined within such boundaries by the Magistrate having jurisdiction therein.

XXVIII. Whenever the Commissioners shall have incurred any expenses in the execution of any of the works which, under Sections XXIV, LI, and LIII of the said Act XIV of 1856, the owners of any premises, houses, or buildings are required to execute, the Commissioners may either recover the amount of such expenses in the manner therein provided, or if they think fit, may take engagements from the said owners for the quarterly payment of such sums as will be sufficient to defray the whole amount of the said expenses, with interest thereon, at the rate of six per cent. per annum, within a period not exceeding five years; and such sums, when due, may be recovered by the same process by which rates may be recovered under the incorporated Act.

XXIX. The Commissioners, under the direction of the Lieutenant-Governor of Bengal, shall, with as little delay as possible, cause to be made and constructed such tanks, reservoirs, or other works, as shall be necessary to provide in convenient parts of the said Town, for the use of the inhabitants thereof; a proper supply of good and wholesome water for drinking and domestic purposes, and until such tanks, reservoirs, or other works, shall have been made and constructed, and all the expenses thereof defrayed, and all monies borrowed for the payment of such expenses on the security of the rates and interest thereon shall have been repaid, shall set apart, for the purpose above mentioned, an annual sum not less than thirty thousand Rupees, out of the proceeds of the rate provided by Section IX of this Act. If such supply of water shall have been provided, and all the expenses thereof defrayed, and all monies borrowed for the payment of such expenses and interest thereon shall have been repaid, before the complete system of sewerage and drainage mentioned in Section XXV of this Act shall have been completed, the said annual sum
of thirty thousand Rupees shall be added to the annual sum of one hundred and fifty thousand Rupees directed to be set apart by the said Section XXV of this Act.

XXX. All monies received by the Commissioners by virtue of this Act, or of Act XIV of 1856, or of any other Act, and all monies which may be assigned by Government for purposes of conservancy and improvement in the said Town, shall constitute a Fund, which shall be called the Municipal Fund of Calcutta, and shall be under the direction, management, and control of the Municipal Commissioners, and shall be applied to the purposes of this Act and of the incorporated Act and of Act XIV of 1856.

XXXI. All fines and penalties levied under this Act, or the incorporated Act, shall be paid to the Municipal Fund.

XXXII. This Act shall commence and take effect from and after the first of January 1857.

SCHEDULE.

<table>
<thead>
<tr>
<th>Rupees per Quarter</th>
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</thead>
<tbody>
<tr>
<td>For every 4-Wheel Carriage on Springs, drawn by two Horses,</td>
</tr>
<tr>
<td>For every 4-Wheel Carriage on Springs, drawn by one Horse, or Pony, or a pair of Ponies, under thirteen hands,</td>
</tr>
<tr>
<td>For every 4-Wheel Carriage, without Springs,</td>
</tr>
<tr>
<td>For every 2-Wheel Carriage on Springs,</td>
</tr>
<tr>
<td>For every 2-Wheel Carriage without Springs, Cart, or Hackery,</td>
</tr>
<tr>
<td>For every Horse,</td>
</tr>
<tr>
<td>For every Pony under thirteen hands, or Mule</td>
</tr>
</tbody>
</table>

Ponies under eleven hands, and Children’s Carriages, the wheels of which do not exceed twenty-four inches in diameter, exempt.
ACT No. XXIX OF 1856.

An Act concerning the taking of Oaths of Office by Registers of Deeds.

Whereas it is expedient to amend the law which requires a Register of Deeds, appointed under the provisions of Act XXX of 1838, to take and subscribe the oath of office before the Judge of the Zillah; It is enacted as follows:—

So much of Section II, Regulation XXXVI, 1793 (extended to Cuttack by Section XXXII, Regulation XII, 1805), of Section II, Regulation XXVIII, 1795, and of Section II, Regulation XVII, 1803 (extended to Bundelcund, Saharanpore, and Agra by Clause I, Section XVII, Regulation VIII, 1805), of the Bengal Code, as requires that a Register of Deeds shall take and subscribe the oath therein prescribed before the Judge of the Zillah, shall not apply to Registers of Deeds appointed under the provisions of Act XXX of 1838. The Chief Civil Officer of any station at which an officer for the registry of Deeds may be established under the said Act, shall be competent to administer the oath of office, or a declaration substituted for such oath, to any person appointed to register Deeds at such station.
Act No. I of 1857.
EXPIRED.

CALCUTTA.

ACT NO. II OF 1857.*

1. Incorporation.
2. Power to hold and dispose of property.

* See Act XLII 1869, Sec. 2

5. Vice-Chancellor.
6. Fellows.
7. The appointment of a Fellow may be cancelled.
8. Chancellor, Vice-Chancellor, and Fellows to superintend the affairs of the University. Bye-laws.
9. Meetings of the Senate.
10. Appointment and removal of Examiners and Officers.
11. Power to confer degrees.
12. Qualification for admission of Candidates for degrees.
13. Examination for degrees.
14. Grant of degrees.
15. Fees, Annual accounts.

An Act to establish and incorporate an University at Calcutta.

WHEREAS, for the better encouragement of Her Majesty's subjects of all classes and denominations within the Presidency of Fort William in Bengal and other parts of India in the pursuit of a regular and liberal course of education, it has been determined to establish an University at Calcutta, for the purpose of ascertaining, by means of examination, the persons who have acquired proficiency in different branches of Literature, Science, and Art, and of rewarding them by Academical Degrees as evidence of their respective attainments, and marks of honor proportioned thereunto; and whereas, for effectuating the purposes aforesaid, it is expedient that such University should be incorporated; It is enacted as follows: (that is to say) —

I. The following persons, namely,
The Right Honorable CHARLES JOHN VISCOUNT CANNING, GOVERNOR General of India.
The Honorable JOHN RUSSEL COLVIN, Lieutenant Governor of the North-Western Provinces.
OF INDIA IN COUNCIL

The Honorable Frederick James Hallyday, Lieutenant-Governor of Bengal

The Honorable Sir James William Cornwall, Knight, Chief Justice of the Supreme Court of Judicature in Bengal

The Right Reverend Daniel Wilson, Doctor of Divinity, Bishop of Calcutta

The Honorable George Anson, General, Commander in Chief of the Forces in India

The Honorable Joseph Alexander Dorin, Member of the Supreme Council of India

The Honorable John Low, Major General, Companion of the Most Honorable Order of the Bath, Member of the Supreme Council of India

The Honorable John Peter Giant, Member of the Supreme Council of India

The Honorable Barnet Placock, Member of the Supreme Council of India

Charles Allen, Esquire, Member of the Legislative Council of India

Henry Rickitts, Esquire, Provisional Member of the Supreme Council of India

Charles Binns Trevor, Esquire, Judge of the Sudder Court in Bengal

Prime Ghulam Muhammad

William Rudder, Esquire, Advocate General in Bengal

Charles Beadon, Esquire, Secretary to the Government of India.

Colonel Henry Goodwin, of the Bengal Engineers, Chief Engineer in Bengal

William Gordon Young, Esquire, Director of Public Instruction in Bengal

Lieutenant-Colonel William Ernest Baker, of the Bengal Engineers, Secretary to the Government of India

Lieutenant-Colonel Andrew Scott Walsh, of the Bengal Engineers, Surveyor General of India

Kenneth Mackinnon, Esquire, Doctor in Medicine

Hodgson Pratt, Esquire, Inspector of Schools in Bengal

Henry Walker, Esquire, Professor of Anatomy and Physiology in the Medical College of Bengal

Thomas Thomson, Esquire, Doctor in Medicine, Superintendent of the Botanical Garden at Calcutta

Frederick John Mount, Esquire, Doctor in Medicine, and Fellow of the Royal College of Surgeons

Lieutenant William Nassau Litts, of the Bengal Infantry.

The Reverend William Ray, Doctor of Divinity, Principal of Bishop's College
The Reverend Alexander Duff, Doctor of Divinity.
Thomas Oldham, Esquire, Superintendent of the Geological Survey of India.
Henry Woodrow, Esquire, Inspector of Schools in Bengal.
Leonidas Clinton, Esquire, Principal of the Presidency College.
Prosannco Coomare Tagore, Clerk Assistant of the Legislative Council of India.
Rampershad Roy, Government Pleader in the Sudder Court of Bengal.

The Reverend James Ogilvie, Master of Arts.
The Reverend Joseph Mullens, Bachelor of Arts.
Mohamed Muhammad Wujbeh, Principal of the Calcutta Madrasah.
Ishwar Chandra Bidya Sagar, Principal of the Sanskrit College of Calcutta.

Ranjit Paul Ghose, formerly Member of the Council of Education.
Alexandre Grant, Esquire, Apothecary to the East India Company.
Henry Stewart Reid, Esquire, Director of Public Instruction in the North-Western Provinces,

being the first Chancellor, Vice-Chancellor, and Fellows of the said University, and all the persons who may hereafter become or be appointed to be Chancellor, Vice-Chancellor, or Fellows as hereinbefore mentioned, so long as they shall continue to be such Chancellor, Vice-Chancellor, or Fellows, are hereby constituted and declared to be one Body Politic and Corporate by the name of the University of Calcutta; and such Body Politic shall by such name have perpetual succession, and shall have a common seal, and by such name shall sue and be sued, implead and be impleaded, and answer and be answered unto, in every Court of Justice within the territories in the possession and under the government of the East India Company.

II. The said Body Corporate shall be able and capable in law to take, purchase, and hold any property, moveable or immoveable, which may become vested in it for the purposes of the said University by virtue of any purchase, grant, testamentary disposition, or otherwise; and shall be able and capable in law to grant, demise, alien, or otherwise dispose of all or any of the property, moveable or immoveable, belonging to the said University; and also to do all other matters incidental or appertaining to a Body Corporate.
III. The said Body Corporate shall consist of one Chancellor, one Vice-Chancellor, and such number of ex-officio and other Fellows as the Governor General of India in Council hath already appointed, or shall from time to time, by any order published in the Calcutta Gazette, hereafter appoint; and the Chancellor, Vice-Chancellor, and Fellows for the time being shall constitute the Senate of the said University. Provided that, if any person being Chancellor, Vice-Chancellor, or Fellow of the said University, shall leave India without the intention of returning thereto, his office shall thereupon become vacant.

IV. The Governor General of India for the time being shall be the Chancellor of the said University, and the first Chancellor shall be the Right Honorable Charles John Viscount Canning.

V. The first Vice-Chancellor of the said University shall be Sir James William Colvile, Knight. The office of Vice-Chancellor shall be held for two years only, and the Vice-Chancellor herebefore nominated shall go out of office on the first day of January 1859. Whenever a vacancy shall occur in the office of Vice-Chancellor of the said University by death, resignation, departure from India, effluxion of time, or otherwise, the Governor General of India in Council shall, by notification in the Calcutta Gazette, nominate a fit and proper person, being one of the Fellows of the said University, to be Vice-Chancellor in the room of the person occasioning such vacancy. Provided that, on any vacancy in the said office which shall occur by effluxion of time, the Governor General of India in Council shall have power to re-appoint the Vice-Chancellor herebefore nominated or any future Vice-Chancellor to such office.

VI. The Lieutenant-Governors of Bengal and the North-Western Provinces, the Chief Justice of the Supreme Court of Judicature at Fort William in Bengal or of any Court of Judicature hereafter to be constituted to or in which the powers of the said Supreme Court may be transferred or vested, the Bishop of Calcutta, and the Members of the Supreme Council of India, all for the time being, shall be ex-officio Fellows of the said University. The whole
number of the Fellows of the said University, exclusive of the Chancellor and Vice-Chancellor for the time being, shall never be less than thirty; and whenever the number of the said Fellows, exclusive as aforesaid, shall by death, resignation, departure from India, or otherwise, be reduced below thirty, the Governor General of India in Council shall forthwith, by notification in the Calcutta Gazette, nominate so many fit and proper persons to be Fellows of the said University, as, with the then Fellows of the said University, shall make the number of such Fellows, exclusive as aforesaid, thirty. But nothing herein contained shall prevent the Governor General of India in Council from nominating more than thirty persons to be Fellows of the said University, if he shall see fit.

VII. The Governor General of India in Council may cancel the appointment of any person already appointed, or hereafter to be appointed a Fellow of the University, and as soon as such order is notified in the Gazette, the person so appointed shall cease to be a Fellow.

VIII. The Chancellor, Vice-Chancellor, and Fellows for the time being shall have the entire management of and superintendence over the affairs, concerns, and property of the said University, and in all cases unprovided for by this Act, it shall be lawful for the Chancellor, Vice-Chancellor, and Fellows to act in such manner as shall appear to them best calculated to promote the purposes intended by the said University. The said Chancellor, Vice-Chancellor, and Fellows shall have full power from time to time to make and alter any by-laws and regulations so as not to be repugnant to law, or to the general objects and provisions of this Act, touching the examination for Degrees and the granting of the same; touching the examination for Honours, and the granting of marks of honor for a higher proficiency in the different branches of Literature, Science, and Art, and touching the qualifications of the candidates for Degrees, and the previous course of instruction to be followed by them, and the preliminary examinations to be submitted to by them; and touching the mode and time of convening the meetings of the Chancellor, Vice-Chancellor,
and Fellows, and, in general, touching all other matters whatever regarding the said University. And all such bye-laws and regulations, when reduced into writing, and after the common seal of the said University shall have been affixed thereto, shall be binding upon all persons, members of the said University, and all candidates for Degrees to be conferred by the same, provided such bye-laws and regulations shall have been first submitted to and shall have received the approval of the Governor General of India in Council.

IX All questions which shall come before the Chancellor, Vice-Chancellor, and Fellows, shall be decided at a meeting of the Senate by the majority of the members present, and the Chairman at any such meeting shall have a vote, and, in case of an equality of votes, a second or casting vote. No question shall be decided at any meeting, unless the Chancellor, or Vice-Chancellor, and five Fellows, or, in the absence of the Chancellor and Vice-Chancellor, unless six Fellows at the least shall be present at the time of the decision. At every meeting of the Senate, the Chancellor, or in his absence the Vice-Chancellor, shall preside as Chairman, and, in the absence of both, a Chairman shall be chosen by the Fellows present, or the major part of them.

X The said Chancellor, Vice-Chancellor, and Fellows for the time being shall have full power from time to time to appoint, and, as they shall see occasion, to remove all Examiners, Officers, and servants of the said University.

XI The said Chancellor, Vice-Chancellor, and Fellows, shall have power, after examination, to confer the several Degrees of Bachelor of Arts, Master of Arts, Bachelor of Laws, Lieutenants of Medicine, Doctor of Medicine, and Master of Civil Engineering; they shall also have power, after examination, to confer upon the candidates for the said several Degrees marks of honor for a high degree of proficiency in the different branches of Literature, Science, and Art, according to rules to be determined by the bye-laws to be from time to time made by them under the power in that behalf given to them by this Act.

* The powers to confer Degrees and to grant Diplomas and Licenses in respect of them, has been enlarged by Act XLVII, 1860.
XII. Except by special order of the Senate, no person shall be admitted as a candidate for the Degree of Bachelor of Arts, Master of Arts, Bachelor of Laws, Licentiate of Medicine, Doctor of Medicine, or Master of Civil Engineering, unless he shall present to the said Chancellor, Vice-Chancellor and Fellows, a certificate from one of the Institutions authorized in that behalf by the Governor General of India in Council, to the effect that he has completed the course of instruction prescribed by the Chancellor, Vice-Chancellor, and Fellows of the said University, in the bye-laws to be made by them under the power in that behalf given by this Act.

XIII. The said Chancellor, Vice-Chancellor, and Fellows shall cause an examination for Degrees to be held at least once in every year; on every such examination, the candidates shall be examined either by Examiners appointed for the purpose from among the Fellows by the said Chancellor, Vice-Chancellor, and Fellows, or by other Examiners so to be appointed; and every such examination the candidates, whether candidates for an ordinary Degree or for a Degree with honors, shall be examined on as many subjects and in such manner as the said Chancellor, Vice Chancellor, and Fellows shall appoint.

XIV. At the conclusion of every examination of the candidates, the Examiners shall declare the name of every candidate whom they shall have deemed entitled to any of the said Degrees, and his proficiency in relation to other candidates; and also the Honors which he may have gained in respect of his proficiency in that department of knowledge in which he is about to graduate; and he shall receive from the said Chancellor a certificate, under the seal of the said University of Calcutta and signed by the said Chancellor or Vice-Chancellor, in which the particulars so stated shall be declared.

XV. The said Chancellor, Vice-Chancellor, and Fellows shall have power to charge such reasonable fees for the Degrees to be conferred by them, and upon admission into the said University, and for continuance therein, as they, with the approbation of the Governor General of India in Council, shall from time to time see fit to impose. Such fees shall be carried to
one general Fee Fund for the payment of expenses of the
said University, under the direction and regulations of the
Governor General of India in Council, to whom the accounts
of income and expenditure of the said University shall once
in every year be submitted for such examination and audit as
the said Governor General of India in Council may direct.

ACT NO. III OF 1837.

1. Law repealed.
2. Cattle doing damage to land may be seized and impounded.
3. Where pounds shall be established.
4. Control and management of pounds.
5. Seizures to be registered. Pound-keeper to take charge of and
   feed cattle.
6. Fines.
7. Procedure, if owner appear and claim the Cattle.
8. Procedure, if cattle be not claimed within a specified time.
9. Procedure, if owner appear and refuse or omit to pay the fines
   and expenses. Proviso.
10. Police Officers and pound-keepers not to purchase Cattle at
    a sale under this Act.
11. Disposal of sale proceeds, fines, and expenses.
12. Fines and unclaimed proceeds of sales to form a fund for the
    payment of pound-keepers, &c.
13. Penalty for forcibly opposing the seizure of Cattle or rescu-
    ing the same.
14. Owner may prefer complaint to Magistrate within ten days
    from date of seizure of his Cattle. Procedure. Damages for illegal
    seizure. Monsiffs and others may be invested with power to adjudicate
    under this Section.
15. Impounding of Cattle doing damage to roads, embankments, &c.
16. Impounding of stray Cattle, the owners of which are unknown.
17. Recovery of penalty for mischief committed by causing Cattle
    to trespass.
18. Penalty for damage caused to land or crops by pigs. Applica-
    tion of fines.
19. Saving of right of parties to institute a suit for the recovery
    of damages in any competent Court. Proviso.
20. Local Government, with the sanction of the Governor General
    in Council, may exclude any district, &c., from the operation of this Act.
21. Interpretation.
An Act relating to Trespasses by Cattle.

WHEREAS loss and injury are suffered by cultivators and occupiers of land from damage done to crops and other produce of land by the trespass of Cattle; and whereas damage is done to the sides and slopes of public roads and embankments by cattle trespassing thereon; and whereas it is expedient to authorize the seizure and detention of Cattle doing damage as aforesaid, and also to make provision for the disposal of cattle found straying in any public place: It is enacted as follows:—

I. Section IV Regulation V 1830 of the Bengal Code, Sections XII and LII Regulation XI. 1816 of the Madras Code, and such parts of Sections XIX, XLV, and LIII Regulation XII. 1827 of the Bombay Code as authorize the Magistrates or Police Officers to take charge and dispose of stray Cattle, are hereby repealed.

II. It shall be lawful for the cultivator or occupier of any land to seize or cause to be seized any cattle trespassing on such land, and doing damage to such land or any crop or produce thereon, and to convey them without unnecessary delay to the pound established for the village or township in which the land is situate. Village and other Police Officers, when called upon, shall give their aid to cultivators and occupiers making such seizures.

III. Pounds shall be established at the thannahs or district Police stations, and at such other places as the Magistrate, under the orders of the local Government, may determine. The village or villages by which every pound is to be used shall be determined and notified by the Magistrate.

IV. † The pounds shall be under the control of the Magistrate of the district, and for each pound a pound-keeper shall be appointed, who shall keep such registers and furnish such returns as the local Government shall direct. Provided, that in the Presidencies of Fort St. George and Bombay, the

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* This Section has been modified by Act XXII, 1861, Sec. VI.
† This Section has been modified by Act V, 1860.
heads of villages and Police patells shall be ex-officio the keepers of village-pounds.

V. When Cattle are brought to a pound, the pound-keeper shall enter in his register the number and description of the animals, the name and residence of the seizer, and the name and residence of the owner if known, and shall give a copy of the entry to the seizer. The pound-keeper shall take charge of and feed the Cattle, until disposed of as hereinafter directed.

VI. For every head of Cattle impounded as aforesaid, a fine shall be levied according to the following scale:—

\[
\begin{align*}
\text{Annas} \\
\text{Camel or Buffalo} & \ldots \ldots \ldots \ldots 8 \\
\text{Horse or Tattoo, Bull, Bullock or Cow} & \ldots 4 \\
\text{Calf or Ass} & \ldots \ldots \ldots \ldots 2 \\
\text{Sheep or Goat} & \ldots \ldots \ldots 1 \\
\end{align*}
\]

and no Cattle shall be released by a pound-keeper without the payment of such fine, unless the release be ordered by competent authority.

VII. If the owner appear and claim the Cattle, they shall be delivered to him on payment of the prescribed fine together with the expense of feeding the Cattle at such rates as may from time to time be fixed by the Magistrate; and the owner, on taking back his Cattle, shall sign a receipt for them in the register kept by the pound-keeper. A Schedule of the fines and of the rates of charge for feeding Cattle shall be stuck up in a conspicuous place on or near to every pound.

VIII. If the Cattle be not claimed within seven days from the date of their being impounded, the pound-keeper shall make his report to the Darogah or district Police Officer, who shall stick up in a conspicuous part of the Police Office a notice containing a statement of the number and description of the Cattle, the place where they were seized, and the place where they are impounded, and shall cause proclamation of the same to be made by beat of drum in the village, and at the market place, nearest to the place of seizure. If
the Cattle be not claimed within seven days from the date of the notice, they shall be sold by public auction by the Darogah or district Police officer or an officer of his establishment deputed for the purpose.

IX. If the owner appear, and refuse or omit to pay the fines and expenses, the Cattle of as many of them as may be necessary, shall be sold by public auction for the recovery of such fines and expenses by the Darogah or other Officer as aforesaid; and the remaining Cattle and the balance of the purchase money, if any, shall be delivered to the owner, together with an account showing the number of Cattle seized, the time during which they have been impounded, the charge for fines and expenses, the number of Cattle sold, the proceeds of sale, and the manner in which those proceeds have been disposed of; and the owner shall grant a receipt for the Cattle delivered to him and for the balance of the purchase money paid to him (if any) according to such account. Provided always, that, if a complaint against the seizure shall have been preferred under the provisions of Section XIV of this Act, no sale shall be made until the case shall have been decided, nor otherwise than according to the order which may be passed in such case.

X. Police Officers and pound-keepers are prohibited from becoming, directly or indirectly, purchasers of any Cattle at a sale under this Act.

XI. When Cattle are sold under the provisions of this Act, the fines leviable and the expenses of feeding, together with the expenses of sale, if any, shall be deducted from the sale proceeds. The fines so recovered, as well as all fines received by the pound-keepers under Section VII, shall be transmitted to the Magistrate by the Darogah, or district Police Officer. The expenses of feeding realized by sale shall be paid over to the pound-keepers, who shall also retain and appropriate all sums received by them on account of such expenses under Section VII. The surplus proceeds of the sale of unclaimed Cattle shall be transmitted to the Magistrate, who shall hold them in deposit for three months, and if no
claim to them be preferred and established within that period, shall at its expiry dispose of them as hereinafter provided.

XII. The sums received on account of fines and the unclaimed proceeds of the sale of unclaimed Cattle shall form a fund which shall be available for the payment of any salaries which may be allowed to pound-keepers under the orders of the local Government, or of expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act.

XIII. Every person who shall forcibly oppose the seizure of Cattle doing damage to land or to crops or other produce of land, or shall forcibly rescue the same after seizure, either from a pound or from the seizer when conveying or about to convey them to a pound, shall be liable for such offence to imprisonment, with or without labor, for a period not exceeding six months, or to a fine not exceeding five hundred Rupees, or to both. Offences under this Section shall be dealt with by the Police Officers according to the provisions of Section XXV Regulation XX. 1817 of the Bengal Code, Section XXVII Regulation XII. 1816 of the Madras Code, and Section XLIII. Regulation XII. 1827 of the Bombay Code.*

XIV. † Any person whose Cattle shall have been seized and detained as doing damage to land or any crop or produce thereon, may prefer a complaint against the seizure, at any time within ten days from the date thereof, to the Magistrate, or to any Joint, Deputy or Assistant Magistrate, or other officer having criminal jurisdiction, authorized to receive and try charges without reference by the Magistrate. The complaint may be either verbal, in which case the substance of it shall be taken down in writing by the Magistrate or other officer as aforesaid, or written upon plain paper, and shall be preferred by the complainant in person, or by an agent personally acquainted with the circumstances. The Magistrate or other officer as aforesaid,

* This Section has been modified by Act V, 1860.
† This Section has been modified by Act V, 1860, and by Act XVII, 1862, Schedule.
if on examination of the complainant or his agent he shall see reason to believe the complaint to be well founded, shall summon the party complained against, and shall proceed to make a summary enquiry into the case. If the seizure be adjudged illegal, the Magistrate or other officer as aforesaid shall award to the complainant such damages, not exceeding in any case the sum of one hundred Rupees, as he may deem to be a reasonable compensation for any loss or injury sustained from the unlawful seizure and detention, together with all expenses incurred by the complainant in procuring the release of the Cattle; or, if the Cattle have not been released, the Magistrate or other officer as aforesaid, in addition to the award of damages, shall make an order for their release, and shall direct that the fines and expenses leviable under this Act shall be paid by the party who made the seizure. Mooniffs and other Judicial Officers having original jurisdiction, and not invested with criminal powers, may be specially invested by the local Government with the power of receiving and trying complaints under this Section, and in the exercise of such powers shall be subject to the same rules as Assistants and other officers subordinate to the Magistrate.

XV. Persons in charge of public roads, canals, embankments, and the like, may seize or cause to be seized any Cattle doing damage to the sides or slopes of such roads, canals, embankments, and the like; and all the foregoing provisions of this Act shall be applicable to such seizures.

XVI. Village and other Police Officers shall convey to the pounds established under Section III of this Act all Cattle, the owners of which are unknown, found straying in any public road or place; and the provisions of this Act relative to the detention, release, and sale of Cattle seized as trespassing and doing damage, shall be applicable to all Cattle impounded as aforesaid.

XVII. When any person commits mischief by causing Cattle to trespass on any land, the penalty provided for such offence may be adjudged on the complaint of any person.
authorized to seize Cattle under Section II of this Act, or of any person who may have made advances for the cultivation of the land and delivery of the produce; and any fine which shall be so adjudged may be recovered by sale of the Cattle by which the trespass was committed, or any portion of them, whether the Cattle were seized in the act of trespassing or not, and whether such Cattle are the property of the person convicted of the offence, or were only in his charge when the trespass was committed.

XVIII. Any person, being an owner or keeper of pigs, who, through neglect or otherwise, shall damage or cause or permit to be damaged any land or any crop or produce of land by allowing pigs to trespass thereon, shall be liable for such offence to a fine not exceeding ten Rupees. All sums recovered under this and the last preceding Section may be appropriated, in whole or in part, to compensate the complainant for damage proved to the satisfaction of the Magistrate.

XIX. Nothing contained in this Act shall be held to prohibit any person, whose crops or other produce of land shall have been damaged by trespass of Cattle, from instituting a suit for the recovery of damages in any competent Court. Provided, that any compensation which may have been paid to any such person by order of the Magistrate shall be set off and deducted from any sum claimed by or awarded to him as damages in such suit.

XX. The local Government, with the sanction of the Governor General in Council, may exclude from the operation of this Act any district or tract of country to which its provisions may be judged unsuitable.

XXI. In the construction of this Act, words importing the singular number shall include the plural, and words importing the plural number shall include the singular; words importing the masculine gender shall include females; the word "Magistrate" shall include a Joint Magistrate, or other officer lawfully exercising the powers of a Magistrate; the expression "Darogah or District Police Officer" shall, in the North
Western Provinces of the Presidency of Fort William, include a Tuhseckdar or Naib Tuhseckdar entrusted with Police powers.

XXII. This Act shall commence and take effect from and after the first day of May 1857.

ACT NO. IV OF 1857.

1. Laws repealed.
3. Municipal Duty when payable.
4. Duty, if not paid on importation, to be paid on removal from warehouse for consumption. Remission of Municipal Duty on re-exportation.
5. Bombay a warehousing Port for Tobacco.
7. Tobacco not to be imported otherwise than by Sea. Landing places to be prescribed.
8. Exemption from Duty.
10. No Permit for removal from warehouse of less than a bale. Proviso.
11. License for retail sale of Tobacco.
12. What to be deemed a retail sale.
13. Retail sale to be only at the place mentioned in the license. Name of licensed dealer to be affixed to shop.
14. Monthly returns of stock to be made by retail dealers.
15. Retail dealer to make entry in a book of weight, &c., of all Tobacco received. Inspection of book.
17. Power to arrest persons and search vehicles, &c.
18. Confiscation of Tobacco illegally imported, removed, &c. Mitigation of penalty.
19. Penalty for illegal importation, removal, sale, or possession, fine and revocation of licence.
20. Levy of fines and adjudication and sale of confiscations.
21. Interpretation.

An Act to amend the law relating to the duties payable on Tobacco, and the retail sale and warehousing thereof in the Town of Bombay.

WHEREAS it is expedient to amend the law relating to the duties payable on Tobacco and the retail sale and ware-
housing of that article in the Town of Bombay: It is hereby enacted as follows:

I. Chapters V, VI, VII, and VIII of Regulation XXI, 1827 of the Bombay Code, and Act XXIV of 1850, are hereby repealed, but not so as to revive any other Regulation or Act thereby repealed.

II. All Tobacco, (except such small quantities as are hereinafter mentioned) imported from any place into the Town of Bombay and intended for consumption therein, shall be liable to a duty of seven Rupees and eight annas per maund of forty seers of eighty tolas to the seer, which duty is hereinafter called the Municipal Duty; and such duty shall be leviable in addition to any Customs Duty prescribed by law.

III. The said Municipal Duty may be paid at the option of the importer, either on the importation of the Tobacco or after it has been warehoused as hereinafter provided.

IV. If the said Municipal Duty is not paid on importation, the Tobacco shall be warehoused in a public or licensed warehouse within the meaning of Act XXV of 1836; and the importer shall pay such duty on the said Tobacco on its removal from the warehouse for consumption in the said Town. When Tobacco so warehoused is re-exported to any place beyond the limits of the said Town, the whole of the said Municipal Duty shall be remitted.

V. The Port of Bombay shall, after the passing of this Act, be held to be a warehousing port within the meaning of Act XXV of 1836, so far as regards the warehousing of Tobacco; and the provisions of the said Act, so far as the same are applicable, shall be applied to the warehousing of Tobacco in the said Town. The Import Duty in the said Act mentioned shall, as to Tobacco, include the Municipal Duty leviable under this Act.

VI. The Commissioner of Customs, Salt, and Opium, and Officers of Customs, shall have all the same powers and authorities for collecting and enforcing payment of the said
Municipal Duty, in addition to the powers and authorities specified in this Act, as they now have or shall have in respect of Duties of Customs.

VII. It shall not be lawful, without the permission of the Commissioner of Customs, Salt and Opium, or other officer empowered by Government to grant such permission, to bring any Tobacco or any preparation thereof into Bombay otherwise than by sea, nor to land the same at any other landing places than such as may from time to time be prescribed by the Government of Bombay.

VIII. The foregoing provisions of this Act shall not be applicable to such small quantities of Tobacco (not exceeding in weight four seers of eighty tolas to the seer) as are intended for the private consumption of the importer.

IX. It shall not be lawful to remove any Tobacco from one place to another within the said Town, nor to carry or convey the same on any thoroughfare in the said Town, nor to carry the same in any vessel or boat of less than forty canals burden in any of the creeks or waters adjacent to the said Town, without a Permit from the Commissioner of Customs, Salt, and Opium, which Permit shall be in the form of Schedule A. to this Act annexed, or to the like effect: any such Permit shall be in force only between sunrise and sunset of the day for which it is granted. Provided always, that it shall be lawful to convey without a Permit any Tobacco so far as may be necessary for the lawful importation thereof according to the provisions of this Act, and also small quantities of Tobacco, not exceeding in weight four seers of eighty tolas to the seer, for personal or domestic use.

X. No Permit shall be granted for the removal from warehouse of any quantity of Tobacco less than an entire bale or package. Provided that, when Tobacco is to be removed for consumption in the said Town, the Commissioner of Customs, Salt, and Opium may give permission to open any bale or package previous to removal, and to set aside such portion thereof as may be refuse or waste; and the said
refuse or waste may be re-exported, under the rules for the re-export of Tobacco, at any time within one month from the date of such permission, or, if it be not so re-exported, may be destroyed by order of the Commissioner.

XI. It shall not be lawful for any person to sell or offer for sale by retail any Tobacco in the said Town, without a license from the Commissioner of Customs, Salt, and Opium, or other officer duly empowered by Government in that behalf, which license shall be in force for a period of twelve calendar months from the date thereof, unless the person to whom the license is granted shall be deprived thereof under the provisions of this Act. A Fee of one Rupee shall be paid for every such license.

XII. Any sale of Tobacco not exceeding in weight fourteen seers of eighty tolas to the seer shall be deemed to be a retail sale within the meaning of this Act.

XIII. It shall not be lawful for any licensed retail dealer in Tobacco to carry on the retail sale of the same, or to keep any store of the same, except at such shop or other premises as may be specified in his license; and the name of every retail dealer in Tobacco, together with the number of his license, shall be written or painted in English, Guzerati, and Maharatti, in plain and legible characters of not less than one inch in height, on a board to be affixed in a conspicuous manner in the front of the shop or premises where such retail sale is carried on.

XIV. Every retail dealer in Tobacco shall, on or before the tenth day of each month, make to the Commissioner of Customs, Salt, and Opium, or other officer as aforesaid, a separate return for each shop or place of sale for which he holds a license, showing the quantity of Tobacco on hand therein at the beginning of the preceding month, the quantity received during such month, and the persons from whom and the dates on which he received it, and the stock remaining at the close of such month; and any retail dealer who refuses or neglects to make such return, makes a false
return, shall be liable to be deprived of his license by the said Commissioner or other officer as aforesaid, and to pay a fine not exceeding two hundred Rupees.

XV. Every retail dealer in Tobacco shall, on the same day on which he shall receive any Tobacco into any such shop or place, of sale, enter in a book to be kept for that purpose the weight of such Tobacco, the day on which he receives the same, and the name of the person from whom and the place from which he receives it; and such book shall be open to the inspection of the Commissioner of Customs, Salt, and Opium, or other officer as aforesaid, or of any person authorized by the Commissioner or such officer to inspect the same; and the Commissioner or other officer or person as aforesaid inspecting the said book may make any minute therein, or any extract therefrom, which he shall think fit; and any retail dealer who neglects or refuses to comply with the provisions of this Section shall, for every offence, be liable to be deprived of his license by the said Commissioner or other officer as aforesaid, and to pay a fine not exceeding two hundred Rupees.

XVI. The Commissioner of Customs, Salt, and Opium, or other officer as aforesaid, may issue a warrant under his hand and seal to any public officer, commanding him to enter and search, between sunrise and sunset, any building or place to be specified in the warrant in which Tobacco may be deposited under the provisions of this Act, or in which the Commissioner or other officer as aforesaid has been credibly informed, (which information shall be taken down in writing) that Tobacco is deposited contrary to the provisions of this Act, and to seize and take away from thence any Tobacco or other articles subject to confiscation under this Act.

XVII. The Commissioner of Customs, Salt, and Opium, or other officer as aforesaid, or any public officer authorized by the Commissioner or such officer, may arrest and detain any person carrying or having charge of any Tobacco liable to confiscation under this Act, and may detain and search any vessel
or package, and any boat or vehicle, containing or conveying, or supposed to contain or convey, any such Tobacco.

XVIII. All Tobacco imported into the said Town or removed from one place to another, or kept within the said Town, or found in the possession of any person in the said Town selling or offering any portion thereof for sale contrary to the provisions of this Act, and every vessel in which such Tobacco is contained, and every vehicle, boat, or animal employed with the consent and knowledge of the owner or his servant in conveying the same—shall be liable to confiscation. Provided always, that it shall be lawful for the adjudicating officer to mitigate the penalty of confiscation herein provided, by commuting the same to the payment of any fine not exceeding the value of the goods liable to confiscation; and every such fine may be enforced, if necessary, by the sale of the goods liable to confiscation.

XIX. Any person, who shall illegally import, remove, or sell in the said Town any Tobacco, or who shall knowingly have in his possession any Tobacco subject to confiscation under this Act, shall be liable to a fine not exceeding ten times the value of such Tobacco; and, if the offender is a licensed retail dealer, he shall be liable to be deprived of his license by the Commissioner of Customs, Salt, and Opium, or other officer as aforesaid.

XX. All confiscations and fines under this Act may be adjudicated and levied by any Magistrate of Police for the Town of Bombay. Goods adjudged liable to confiscation shall be sold under warrant of the Magistrate.

XXI. The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the context repugnant to such construction:

The words "Town of Bombay" shall include all places within the Islands of Bombay and Colaba.

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.
Words importing the masculine gender shall include females.

SCHEDULE A.

Form of Permit.

A. B. has been permitted to remove from (Custom House or licensed warehouse or shop No. situated in Kabudavie street to warehouse or shop No. in Bazar street) the under-mentioned quantity of Tobacco between sunrise and sunset on the day of in the year

(Signed)

Commissioner of Customs, Salt, and Opium.

\(\text{Act No. V of 1857.}\)

1. Power to break up streets, &c., under superintendence, and to open drains.
2. Company not to enter on private land without consent.
3. Notice to be served before breaking up streets or opening drains.
4. Streets or drains not to be broken up, except under superintendence of persons having control of the same. If persons having the control fail to superintend, Company may proceed with the work.
5. Streets broken up to be re-instated without delay.
6. Penalty for delay in re-instating streets.
7. In case of delay, other parties may re-instate and recover the expenses. Expense how to be ascertained and recovered.
8. Power to enter buildings for ascertaining quantity of Gas consumed.
10. Power to take away pipes when supply of Gas discontinued.
11. Meters not liable to distress for rent, &c.
13. Penalty for wilfully damaging pipes.
15. Penalty for causing water to be corrupted. Daily penalty during the continuance of the offence.
17. Penalty if water be fouled by Gas.
18. Power to examine Gas-pipes to ascertain cause of water being fouled.
19. Expenses to abide result of examination.
20. How expenses to be ascertained.
21. Liability to indictments for nuisance.
22. Copies of the original Deed of Association and of all Rules, &c., to be kept for inspection at the Office of the Company in Calcutta, and in the Office of the Registrar of Joint Stock Companies, or the Keeper of the Records of the Supreme Court at Fort William.
24. Recovery of penalties, &c.
25. Levy by distress.
27. Interpretation.

An Act to confer certain powers on the Oriental Gas Company, Limited.

WHEREAS a Joint Stock Company has been lately formed for the purpose of introducing Gas-works into India, which Company having been completely registered in England under the Act of Parliament of the eighth year of the reign of her present Majesty, Cap. 110, has since been registered in England under "The Joint Stock Companies' Act, 1856," with limited liability, and has duly obtained a certificate of Incorporation under the name of the Oriental Gas Company, Limited; And Whereas the said Company has erected Gas-works on land granted for that purpose by Government in the vicinity of the Town of Calcutta, and is engaged in the preparation of apparatus and materials for the manufacture and supply of Gas for lighting the said Town; And Whereas it is expedient that powers and facilities should be given to the said Company to enable them to carry out their undertaking of lighting with Gas the said Town of Calcutta, which powers and facilities may hereafter be extended to the operations of the said Company in other Towns and places: It is enacted as follows:—

I. In the Town of Calcutta and its environs, and in any other Town or place to which the provisions of this Act
may hereafter be extended by a law to be passed for that purpose, the Oriental Gas Company, Limited, under such superintendence as is hereinafter specified, may open and break up the soil and pavement of the several streets and bridges, and may open and break up any sewers, drains, or tunnels within or under such streets and bridges, and lay down and place within the same limits pipes, conduits, service-pipes, and other works, and from time to time repair, alter, or remove the same, and also make any sewers that may be necessary for carrying off the washings and waste liquids which may arise in the making of the Gas; and, for the purposes aforesaid, may remove and use all earth and materials in and under such streets and bridges; and they may in such streets erect any pillars, lamps and other works, and do all other acts which the said Company shall from time to time deem necessary for supplying Gas to the inhabitants of the said Town of Calcutta and its environs, or other Town or place as aforesaid, doing as little damage as may be in the execution of the powers hereby granted, and making compensation for any damage which may be done in the execution of such powers.

II. Provided always, that nothing herein shall authorize or empower the said Company to lay down or place any pipe or other works, into, through, or against any building, or in any land not dedicated to public use, without the consent of the owners and occupiers thereof; except that the said Company may at any time enter upon and lay or place any new pipe in the place of an existing pipe, in any land wherein any pipe has been already lawfully laid down or placed in pursuance of this Act, and may repair or alter any pipe so laid down.

III. Before the said Company proceed to open or break up any street, bridge, sewer, drain, or tunnel, they shall give to the Municipal Commissioners for the Town of Calcutta, or other persons under whose control or management the same may be, or to their Clerk, Surveyor, or other officer, notice in writing of their intention to open or break up the same, not
less than three clear days before beginning such work; except in cases of emergency arising from defects in any of the pipes or other works, and then so soon as is possible after the beginning of the work, or the necessity for the same shall have arisen.

IV. No such street, bridge, sewer, drain, or tunnel shall, except in the cases of emergency aforesaid, be opened or broken up, except under the superintendence of the persons having the control or management thereof, or of their officer, and according to such plan as shall be approved of by such persons or their officer, or in case of any difference respecting such plan, then according to such plan as shall be determined by a Magistrate; and such Magistrate may, on the application of the persons having the control or management of any such sewer or drain, or their officer, require the said Company to make such temporary or other works as they may think necessary for guarding against any interruption of the drainage during the execution of any works which interfere with any such sewer or drain. Provided always, that, if the persons having such control or management as aforesaid, and their officer, fail to attend at the time fixed for the opening of any such street, bridge, sewer, drain, or tunnel, after having had such notice of the said Company's intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said Company may perform the work specified in such notice without the superintendence of such persons or their officer.

V. When the said Company open or break up the road or pavement of any street or bridge, or any sewer, drain, or tunnel, they shall, with all convenient speed, complete the work for which the same shall be broken up, and fill in the ground, and re-instate and make good the road or pavement, or the sewer, drain, or tunnel so opened or broken up, and carry away the rubbish occasioned thereby; and shall at all times, whilst any such road or pavement shall
be so opened or broken up, cause the same to be fenced and
guarded, and shall cause a light, sufficient for the warning
of passengers, to be set up and maintained against or near
such road or pavement where the same shall be open or
broken up, every night during which the same shall be con-
tinued open or broken up; and shall keep the road or pave-
ment which has been so broken up in good repair for three
months after replacing and making good the same, and for
such further time, if any, not being more than twelve months
in the whole, as the soil so broken up shall continue to sub-
side.

VI. If the said Company open or break up any street,
or bridge, or any sewer, drain, or tunnel, without giving such
notice as aforesaid, or in a manner different from that which
shall have been approved of or determined as aforesaid, or
without making such temporary or other works as aforesaid,
when so required, except in the cases in which the said Com-
pany are hereby authorized to perform such works without
any superintendence or notice; or if the said Company make
any delay in completing any such work, or in filling in the
ground or re-instating and making good the road or pave-
ment, or the sewer, drain, or tunnel so opened or broken up,
or in carrying away the rubbish occasioned thereby; or if
they neglect to cause the place where such road or pavement
has been broken up to be fenced, guarded, and lighted, or
neglect to keep the road or pavement in repair for the space
of three months next after the same shall have been made
good, or such further time as aforesaid, they shall forfeit to
the persons having the control or management of the street,
bridge, sewer, drain, or tunnel, in respect of which such de-
fault is made, a sum not exceeding fifty Rupees for every such
offence, and they shall forfeit an additional sum, not exceed-
ing fifty Rupees, for each day during which any such delay as
aforesaid shall continue after they shall have received notice
thereof.

VII. If any such delay or omission as aforesaid take
place, the persons having the control or management of the
street, bridge, sewer, drain, or tunnel, in respect of which such delay or omission shall take place, may cause the work so delayed or omitted to be executed; and the expense of executing the same shall be repaid to such persons by the said Company; and the amount of such expense shall, in case of any dispute about the same, be ascertained and recovered in Calcutta and in any other Town or place subject to the jurisdiction of any of Her Majesty's Courts of Judicature, in the manner in which expenses are ascertained and recovered under Act XIV of 1856, and in any Town or place not within the jurisdiction of any of Her Majesty’s Courts, in the same manner as damages are recoverable under this Act.

VIII. The Clerk, Engineer, or other officer duly appointed for the purpose by the said Company, may, at all reasonable times, enter any buildings or place lighted with Gas supplied by the said Company, in order to inspect the meters, fittings, and works for regulating the supply of Gas, and for the purpose of ascertaining the quantity of Gas consumed or supplied; and if any person hinder such officer as aforesaid from entering and making such inspection as aforesaid at any reasonable time, he shall, for every such offence, forfeit to the said Company a sum not exceeding fifty Rupees.

IX. If any person supplied with Gas, or any person to whom any meter or fitting shall have been let for hire by the said Company, neglect to pay the rent due for the same to the said Company, the said Company may stop the Gas from entering the premises of such person, by cutting off the service-pipes, or by such means as the said Company shall think fit, and recover the rent due from such person, together with the expenses of cutting off the Gas, by action in any Court of competent jurisdiction.

X. In all cases in which the said Company are authorized to cut off and take away the supply of Gas from any house or building or premises under the provisions of this Act, the said Company, their agents or workmen, after giving
twenty-four hours' previous notice to the occupier, may enter into any such house, building, or premises, between the hours of nine in the forenoon and four in the afternoon, and remove and carry away any pipe, meter, fittings, or other works, the property of the said Company.

XI. Any meter or fitting let for hire by the said Company shall not be subject to distress for rent or revenue or any rate due upon the premises where the same may be used, nor be taken in execution under any process of a Court of law or equity, or any proceeding in Insolvency against the person in whose possession the same may be.

XII. Every person who shall lay, or cause to be laid, any pipe to communicate with any pipe belonging to the said Company, without their consent, or shall fraudulently injure any such meter as aforesaid, or who, in case the Gas supplied by the said Company is not ascertained by meter, shall use any burner other than such as has been provided or approved of by the said Company, or of larger dimensions than he has contracted to pay for, or shall keep the lights burning for a longer time than he has contracted to pay for, or shall otherwise improperly use or burn the Gas, or shall supply any other person with any part of the Gas supplied to him by the said Company, shall forfeit to the said Company the sum of fifty Rupees for every such offence, and also the sum of twenty Rupees for every day such pipe shall so remain, or such works or burner shall be so used, or such excess be so committed or continued, or such supply furnished; and the said Company may take off the Gas from the house and premises of the person so offending, notwithstanding any contract which may have been previously entered into.

XIII. Every person who shall wilfully remove, destroy, or damage any pipe, pillar, post, plug, lamp, or other work of the said Company for supplying Gas, or who shall wilfully extinguish any of the public lamps or lights, or waste or improperly use any of the Gas supplied by the said Company,
shall, for each such offence, forfeit to the said Company any sum not exceeding fifty Rupees, in addition to the amount of the damage done.

XIV. Every person who shall carelessly or accidentally break, throw down, or damage any pipe, pillar, or lamp belonging to the said Company or under their control, shall pay such sum of money by way of satisfaction to the said Company for the damage done, not exceeding fifty Rupees, as any Magistrate shall think reasonable.

XV. If the said Company shall at any time cause or suffer to be brought or to flow into any stream, reservoir, aqueduct, pond, or place for water, or into any drain communicating therewith, any washing or other substance produced in making or supplying Gas, or shall wilfully do any act connected with the making or supplying of Gas, whereby the water in any such stream, reservoir, aqueduct, pond, or place for water shall be fouled, the said Company shall forfeit for every such offence a sum not exceeding one thousand Rupees; and they shall forfeit an additional sum not exceeding five hundred Rupees for each day during which such washing or other substance shall be brought or shall flow, or the act by which such water shall be fouled shall continue, after the expiration of twenty-four hours from the time when notice of the offence shall have been served on the said Company, by the person into whose water such washing or other substance shall be brought or shall flow, or whose water shall be fouled thereby; and such penalties shall be paid to such last-mentioned person.

XVI. Whenever any Gas shall escape from any pipe, laid down or set up by or belonging to the said Company, they shall, immediately after receiving notice thereof in writing, prevent such Gas from escaping; and in case the said Company shall not, within twenty-four hours next after service of such notice, effectually prevent the Gas from escaping, and wholly remove the cause of complaint, they shall for every such offence forfeit the sum of fifty Rupees for each day
during which the Gas shall be suffered to escape, after the expiration of twenty-four hours from the service of such notice

XVII. Whenever any water shall be fouled by the Gas of the said Company, they shall forfeit to the person whose water shall be so fouled for every such offence a sum not exceeding two hundred Rupees, and a further sum, not exceeding one hundred Rupees, for each day during which the offence shall continue, after the expiration of twenty-four hours from the service of notice of such offence.

XVIII. For the purpose of ascertaining whether such water be fouled by the Gas of the said Company, the person to whom the water supposed to be fouled shall belong may dig up the ground, and examine the pipes, conduits, and works of the said Company, provided that such person, before proceeding so to dig and examine, shall give twenty-four hours' notice in writing to the said Company of the time at which such digging and examination is intended to take place, and shall give the like notice to the persons having the control or management of the road, pavement, or place where such digging is to take place, and they shall be subject to the like obligation of returning the said road and pavement, and the same penalties for delay, or any nonfeasance of misconduct thereto as are herebefore provided with respect to road and pavements broken up by the said Company, for the purpose of laying their pipes.

XIX. If upon any such examination it appear that such water has been fouled by any Gas belonging to the said Company, the expenses of the digging, examination, and repair of the street or place disturbed in any such examination shall be paid by the said Company, but if upon such examination it appear that the water has not been fouled by the Gas of the said Company, the person causing such examination to be made shall pay all such expenses, and shall also make good to the said Company any injury which may be occasioned to their works by such examination.
XX The amount of the expenses of every such examination and repai, and of any injury done to the said Company, shall, in case of any dispute about the same, together with the costs of ascertaining and recovering the same, be ascertained and recovered in the manner prescribed for the ascertaining and recovery of expenses in Section VII of this Act.

XXI Nothing in this Act contained shall prevent the said Company from being liable to an indictment for nuisance, or to any other legal proceedings to which they may be liable in consequence of making or supplying Gas.

XXII A copy of the original Deed of Association of the said Company, and of every other instrument registered under the said "Joint Stock Companies' Act, 1856," as constituting the Regulations of the said Company, and a copy of every special resolution of a General Meeting whereby any change shall have been, or at any time shall be made in the Regulations of the said Company, shall be kept at the Office of the said Company in Calcutta, and shall there be open to the inspection of all persons during the usual hours of business of the said Office, and a copy of such original Deed of Association, and of every other such instrument, and of every special resolution as aforesaid, shall also be deposited by the said Company as soon as it can be done after the passing of this Act, or after the making of any such special resolution hereafter to be made, in the office of the Registrar of Joint Stock Companies, or if there be no such Officer, in the office of the Keeper of the Records of the Supreme Court of Judicature at Fort William, and shall there be filed, and an examined copy of any such filed copy as aforesaid, certified by and under the hand of the Registrar of Joint Stock Companies, or of the Keeper of the Records of the said Supreme Court, shall be good and sufficient evidence of each such original deed, instrument, or special resolution, in all actions, suits, and proceedings whatsoever, whether Civil or Criminal, to be had in any Court of Justice or before any Magistrate, or Revenue or other Officer, and whether acting
judicially or in any proceeding preliminary to a judicial inquiry, throughout the Territories of the East India Company.

XXIII. All services of mesne or other process, and all notices whatsoever, which, by law or by the practice of any Court wherein the said Company shall sue or be sued, are required to be made, served, or given for any purpose whatsoever to the said Company, shall and may be made, served, and given, in addition to all ways and means by which the same may otherwise be legally made, served, and given, by leaving the same addressed to the Managing Agent of the said Company at the Office in Calcutta of the said Company.

XXIV. All penalties and forfeitures imposed by this Act and all damages and expenses, the recovery of which is not specially provided for, may be recovered by summary proceeding before a Magistrate.

XXV. All penalties, forfeitures, damages, and expenses adjudged due under this Act, if the amount be not otherwise paid, may be levied by distress and sale of the goods and chattels of the party liable to pay the same, and the overplus arising from such goods and chattels, after satisfying such amount and the expenses of the distress and sale, shall be returned on demand to the party whose goods shall have been distrained; or instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of any penalties, forfeitures, damages, or expenses imposed or incurred under the provisions of this Act, the person claiming such penalty, forfeiture, damage, or expenses, may sue the person liable to pay the same in any Court of competent jurisdiction.

XXVI. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser on account of any defect or want of form in the summons, conviction, warrant of distress, or other proceeding relating thereto, nor shall any such party be deemed a trespasser ab initio on account of any irregularity afterwards committed by him; but all persons aggrieved by such
irregularity may recover full satisfaction for the special damage in any Court of competent jurisdiction.

XXVII. The following words and expressions used in this Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction (that is to say)—

Words importing the singular number only shall include the plural number, and words importing the plural number only shall include also the singular number.

Words importing the masculine gender shall include females.

The word "person" shall include a corporation, whether aggregate or sole.

The word "street" shall include any square, court, or alley, highway, lane, road, thoroughfare, or public passage or place.

The word "Magistrate" shall include any Magistrate of Police, and any Joint Magistrate or other person lawfully exercising the powers of Magistrate, acting at or for the place or district where the matter requiring the cognizance of any such Magistrate arises.

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Act No. VI of 1857 *

1. Laws repealed.

2. Land may be taken by Government under the provisions of this Act after declaration made that it is required for a public purpose.

3. After declaration, Collector shall be directed to take order for acquisition of land as hereinafter provided.

4. Collector shall cause the land to be marked out and measured, and a plan to be made of the same; and shall give notice to all persons interested in the land.

5. Collector to enquire into the value of the land, and the amount of compensation to be awarded. Collector in certain cases to make award which shall be conclusive. Postponement of enquiry.

6. If no claimant attends, or if Collector and persons interested are unable to agree as to the amount of compensation, the dispute shall be referred to arbitrators.

* See Act II. 1861, which was passed for the amendment of this Act.
7 In cases of conflicting claims, the person in possession shall be held for some purposes to be the person interested in the land.

8 After Collector's award or reference to arbitration, possession may be taken and the land shall be vested absolutely in the Government.

10. Appointment of arbitration

11. If no claimant attends, or if no arbitrator is appointed by the persons interested, the arbitrator appointed by the Collector shall proceed to arbitrate. Proviso.

12. Appointment of a third arbitrator

13. Arbitrator refusing or becoming incapable to act, &c.

14. The arbitrators may by consent determine the proportions in which the persons interested are entitled to share in the amount of compensation awarded.

15. By consent arbitrators may be appointed to appoin the compensation in cases where the amount thereof has been agreed upon or has been settled by arbitration.

16. Collector to receive certain powers for securing attendance of arbitrators and completion of award.

17. In default of award within a specified period, other arbitrators may be chosen.

18. Collector to furnish information to the arbitrators, and to enforce the attendance and examination of witnesses, &c.

19. Witnesses to be examined upon oath, &c, before arbitrators.

20. Award of the arbitrators.


22. Costs.

23. Proceedings of the arbitration to be deposited in the Collector's Office. Copy of award signed, &c, by him to be evidence.

24. Compensation to include damage done to adjoining land.

25. If compensation be awarded for damage sustained as well as for value of the land, the amount of damage shall be specified separately in the award.

26. Proceeding where land paying revenue to Government is taken.

27. Amount of compensation when and how to be paid.

28. Payment of compensation to whom to be made. Proviso.

29. Payment of compensation may in certain cases be deferred. Amount to be held in deposit until an order of Court is obtained for payment thereof. What Court to have jurisdiction to make the order.

30. In certain cases the Small Cause Court may order payment.

31. Reversal or alteration of award. Limitation of suits to set aside an award.
32. A part of a house or building not to be taken
33. When land is needed for a road, canal, &c., the general
direction of the line shall be declared.
31. After declaration, persons authorized may enter upon the land
and make a survey. Line of road may be marked out. Land may be
clerced. Previous notice of entry to be given to occupiers of houses, &c.
35. Account of damage to be taken and payment to be offered.
36. Obstruction to setting out line of works, &c.
38. Trustees, Committees of lunatics, &c., empowered to act.
39. Interpretation.

An Act for the acquisition of land for public purposes.

WHEREAS it is expedient to make better provision for
the acquisition of land needed for public purposes within the
territories in the possession and under the government of:
the East India Company, and for the determination of the
amount of compensation to be made for the same; It is en-
acted as follows:

I. Sections I to VII inclusive, Regulation 1:7824 of the
Bengal Code; so much of Act XXVIII of 1839 as is in force;
Act I of 1850; Act XVII of 1850; Act XLII of 1850; Act
XX of 1852; and Act I of 1854—are hereby repealed, ex-
cept so far as they repeal the whole or any part of any other
Regulation or Act, and except as to suits or proceedings com-
menced, contracts made, acts done and liabilities incurred
before the passing of this Act.

II. Whenever it appears to the local Government that
any land is required to be taken by Government at the pub-
lic expense for a public purpose, a declaration shall be made
to that effect under the signature of a Secretary to the Go-
vernment or of some officer duly authorized to certify the or-
ders of the Government, and such declaration shall be con-
clusive evidence that the purpose for which the land is need-
ed is a public purpose; and after making such declaration,
the Government may take any such land in the manner here-
inafter provided.

III. Whenever any land shall have been declared to be
required for a public purpose, the Government shall
direct the Collector of the District, or some other officer specially appointed in that behalf, to take order for the acquisition of the land in the manner hereinafter provided.

IV. The Collector or other officer shall thereupon cause the land to be marked out and measured, and a plan to be made of the same. After the land has been so marked out and measured, he shall cause a notice to be affixed in some conspicuous place upon the land, and published by proclamation in the neighbouring bazars and villages, to the effect that the land is about to be taken by Government for a public purpose; and shall also give notice to the same effect to the occupier (if any) of such land, and to all such persons known or believed to be interested therein, or to be entitled by Section XXXVIII of this Act to act for persons so interested, as shall reside or have agents within the Collectorate or other Revenue District in which the land is situate, by serving such notice on such persons or their agents. Such notice shall contain a citation calling on all persons interested in land to appear personally or by agent at a time and place therein mentioned, such time not being less than fifteen days after the date of publication of the notice; and to state the nature of their interests in the land and the amount and particulars of their claims to compensation for the same.

V. On the day fixed, the Collector or other officer shall proceed to enquire summarily into the value of the land and the amount of compensation to be awarded, and, if he and all the persons interested who have attended in pursuance of the notice agree as to the amount of compensation to be allowed, shall make an award for the same; and if the said persons agree also in the apportionment of the compensation, such apportionment shall be specified in the award. The award shall be final and conclusive in regard to the value of the land and the amount of compensation for the same; and also in regard to the apportionment (if any) of the compensation among the persons who have agreed thereto. The Collector or other officer may, if no claimant shall attend pursuant to the notice, or if he shall think fit
for any other cause, postpone the enquiry to a day to be fixed by him and notified in the manner provided in the preceding Section.

VI. When the Collector or other officer proceeds to make the enquiry as aforesaid, whether on the day originally fixed for the enquiry or on the day to which the enquiry may have been postponed, if no claimant shall attend, or if the said Collector or other officer shall be unable to agree with the persons interested who have attended in pursuance of the notice as to the amount of compensation to be allowed, the matter shall be referred to the determination of arbitrators to be appointed in the manner hereinafter provided.

VII. If upon the said enquiry any question arise respecting the title to the land or any rights or interests therein between two or more persons making conflicting claims in respect thereof, the person deemed by the Collector or other officer to be in possession as owner, or in receipt of the rents as being entitled thereto, shall, for the purpose only of taking such measures as may be necessary for fixing the value of the land and the amount of compensation to be allowed for the same, be held as between such persons to be the person interested in the land.

VIII. When the Collector or other officer has made an award or directed a reference to arbitration, he may take immediate possession of the land which shall thereafter be vested absolutely in the Government, free from all other estates, rights, titles, and interests.

IX. Repealed by Act II, 1861.

X. Clause I. When any case is referred to arbitration, the Collector or other officer, and the person interested in the land, shall, unless they concur in the appointment of a single arbitrator, each appoint one arbitrator, if there be several persons having a joint interest in the land, and they cannot agree in the appointment of an arbitrator, such disagreement shall be deemed a refusal to appoint within the meaning of the next following Section.
Clause 2. If there be several persons having distinct and separate interests in the land, and they cannot agree in the appointment of an arbitrator on their behalf, it shall be competent to the Collector or other officer (subject to the orders of the Commissioner or other superior Revenue authority) to refer the question of the compensation to be allowed for each of such distinct and separate interests to a separate arbitration; or to select any one of the persons interested whose interest appears to him to qualify such person to represent the others, and the person so selected shall appoint an arbitrator on behalf of all the persons interested.

In every case the appointment shall be in writing, and neither of the parties to the arbitration shall have power to revoke the same without the consent of the other.

XI. If no claimant shall have attended, or if the persons interested in the matter in dispute or authorized to act in that behalf refuse or neglect for the period of fifteen days to appoint an arbitrator, then a single arbitrator appointed by the Collector or other officer shall arbitrate the matter. Provided that the person so appointed shall not be an Officer of Government.

XII. When more than one arbitrator shall be appointed, the arbitrators shall, before they enter upon the matter referred to them, nominate and appoint by writing a third person to act with them as arbitrator; and in case the arbitrators shall neglect to appoint such third person for a period of one week after having been required to do so, the Collector or other officer shall appoint a third arbitrator.

XIII. If any person, on being appointed an arbitrator, shall refuse to act, or after accepting the appointment, shall die or become incapable of acting, another person shall be appointed in his stead, in the same manner in which the first person was appointed.

XIV. When the amount of compensation is referred to arbitration, it shall be competent to the Collector or other officer, with the written consent of all the persons interested,
to require the arbitrators to determine the proportions in which all such persons are entitled to share in the amount awarded.

XV. When the Collector or other officer and the persons interested in the land agree as to the amount of compensation, or when such amount shall have been settled by arbitration, if any dispute shall arise as to the apportionment of the same or any part thereof, it shall be competent to the Collector or other officer, with the written consent of all persons interested in the matter in dispute, to refer the same to arbitration. If the parties cannot agree with respect to the nomination of the arbitrators, or if the persons nominated by them shall refuse to accept the arbitration, or, having accepted it, shall refuse to act, and the parties are desirous that the nomination shall be made by the Collector or other officer, he shall appoint some proper person or persons to arbitrate the matter. The provisions of this Act relating to arbitrators appointed under Sections X and XI and to the proceedings of such arbitrators shall be applicable to persons appointed arbitrators under this Section.

XVI. After the arbitrators have accepted the appointment, the Collector or other officer shall be competent to exercise towards them such powers and authority for securing their attendance and the due completion of their award, as the Collector may legally exercise towards witnesses summoned before him, when acting judicially, for the purpose of compelling them to attend and give evidence.

XVII. If no award be made within a period to be fixed for that purpose by the Collector or other officer, he may order that the matter shall be referred to another arbitrator or arbitrators to be chosen in the same manner and subject to the same rules as the first.

XVIII. The Collector or other officer shall furnish the arbitrators, or so far as may be in his power procure for them, any information which his records or those of any public department may afford connected with the subject of enquiry.
He shall, on the application of the arbitrators, summon any witnesses whom the arbitrators may call for and whom the parties may not be able to produce before them without such process, and require the persons so summoned to bring and produce before them all such books, papers, deeds, writings, maps, and plans as they shall require. Persons so summoned shall be subject to all the provisions of the laws in force regarding persons summoned as witnesses before the Collector, when acting judicially.

XIX. Every witness examined before the arbitrators shall be examined upon oath or affirmation to be administered by or made before the said arbitrators.

XX. On the close of the enquiry, the arbitrators, or a majority of them, shall deliver a full and complete award in respect of the matter referred to them, and shall therein specify (as the nature of the case may require) the amount and particulars of compensation awarded by them, the persons entitled to compensation, and the proportions in which they are so entitled.

XXI. The arbitrators on making their award shall be entitled to reasonable fees for their services, the amount of which shall be fixed by the Collector or other officer, subject to the orders of the Commissioner or other superior Revenue authority.

XXII. The award shall declare the costs of the arbitration and by whom and in what proportion they shall be paid. All costs, including the fees of the arbitrators, incurred for the purpose only of determining the amount of compensation to be allowed for the land, shall be charged to the Government, unless the arbitrators shall award as compensation the same, or a less sum than shall have been offered by the Collector or other officer, in which case each party shall bear his own costs so incurred, and shall also pay a moiety of the fees of the arbitrators. Costs incurred for determining the apportionment of the compensation among the persons interested shall be paid by such persons in such proportions as the arbitrators shall direct.