

INLAND CUSTOMS, AGRA ACT 1843

ACT No. XIV. OF 1843

(Rep., Act 8 of 1875)

[5th August, 1843]

*Passed by the Right Hon'ble the Governor General of India in Council, on the 5th of August, 1843.*

An Act for regulation the levy of Customs Duties, and the manufacture of Salt in the North Western Provinces of the Presidency of Bengal.

I. It is hereby enacted, that Regulation XVI. 1829, Act II. 1838, and so much of Regulation IX. 1810, and of any other Regulation and Act, as affects the Collection of Customs Duties, or the Manufacture of Salt in the North Western Provinces of the Presidency of Bengal, shall be repealed from the 1st day of September, 1843.

II. And it is further enacted, that from and after the day abovementioned, the following and no other Duties of Customs shall be leviabie upon the Import and Export of Articles into and from the North Western Provinces of the Presidency of Bengal, that is to say:

On the Import of Salt, of all descriptions, two Rupees per maund, and a further duty of one Rupee per maund on the transmission thereof to the Eastward of Allahabad.

On the Import of cotton, uncleaned, four Annas per maund, cleaned, eight Annas per maund.

On the Export of Misree, Kund, Chenee and all clayed and refined Sugar, eight Annas per maund, Goor, Rab, Sheerah, and all unclayed and unrefined Saccharine produce, three Annas per maund.

The Import of Sugar into any part of the said provinces, is, and shall remain prohibited.

III. And it is further enacted, that is shall be lawful for the Government of the said Provinces from time to time to make and issue such orders as may be deemed expedient for the collection of the aforesaid Duties in Such manner, and upon such line or lines, and at such places on or near such line or lines as may seem fit, and all such orders shall have the same force a if they formed a part of this Act from the date notified in the Gazette, wherein they shall be published.

IV. And it is further enacted, that from and after the First day of September, 1843, the manufacture of alimentary Salt throughout the North Western Provinces of the Presidency of Bengal. Without the express sanction of the Government, is prohibited; and that any person engaging in the manufacture of such Salt, or preparing or causing to be prepared words for the manufacture of such Salt, without such sanction, and all Zemindars or other proprietors of land, or their Agents, conniving at such illicit manufacture, shall on conviction by the Magistrate, within the limits of whose District the Offence may have occurred, be punished by a fine not exceeding 500 Rupees, and on non-payment of such fine, by imprisonment not exceeding six months with or without hard labor, and that all works at which at which such manufacture

shall have been conducted, or which are designed for such manufacture shall be destroyed, and any Salt which may be manufactured or stored thereat, shall be seized and confiscated.

V. And it is further enacted, that it shall be lawful for the Collectors of Customs and the Collectors of Land Revenue within their jurisdictions, to destroy all works for the manufacture of Salt, and to seize the Salt stored thereat, and to apprehend the persons concerned in the manufacture thereof, and make them over for trial to the Magistrate within the limits of whose District the offence may have occurred.

VI. It is further enacted, that all Sugar imported into the said Provinces, and all Articles imported or exported without payment of the duties imposed by this Act, or in Contravention of the orders which may be made and issued under the provisions thereof, and all Boats, Carriages and Conveyances, and all animals used in transporting the same, shall be liable to be seized and confiscated in the manner hereinafter mentioned.

VII. And it is further enacted, that all persons evading or attempting to evade the payment of the duties imposed by this Act. And all persons aiding or abetting such attempts or evasions, or in any manner acting in contravention of this Act, or of any order made and issued under the provisions thereof, and all Zemindars and other Proprietors of Land, or their Agents, who shall willfully connive at such attempts or evasions or aid such acts, shall on conviction, be punished by a fine not exceeding 500 Rupees, and on non-payment thereof by imprisonment not exceeding six months with or without hard labor.

VIII. And it is further enacted, that it shall be lawful for all Officers of the Customs Department to search any carriages and conveyances, and any packages upon reasonable grounds of suspicion that such carriage, conveyances or packages, contain any articles made subject to duty, or prohibited to be imported by this Act, and to detain all such articles as may be liable to confiscation under the provisions thereof.

IX. And it is hereby enacted, that whenever any articles or goods shall be seized or detained under the provisions of this Act the Act the collector or Deputy Collector of Land Revenue or Customs, within whose jurisdiction such seizure or detention shall occur, shall, with all practicable expedition, report the case for the determination of the Commissioner of Revenue, and it shall be lawful for such Commissioner to declare such articles or goods to be confiscated, or to impose such lesser penalty in lieu thereof as to him may seem fit.

X. And it is hereby enacted, that it shall be lawful for all Officers in the Customs Department to apprehend any person upon reasonable grounds of suspicion that such person is liable to punishment under this Act, and to make him over for trial with all parson is liable to punishment under this Act, and to make him over for trial with all practicable expedition to the Magistrate within whose jurisdiction the offence may occur.

XI. Provided always, that any Officer of the Customs Department who shall without reasonable grounds of suspicion search any carriage or conveyance or any package, shall upon conviction thereof before the Magistrate within whose jurisdiction the offence may have been committed, be punished with fine not exceeding 250 Rupees, which fine shall be paid over to the party aggrieved, and on non-payment of such fine, with imprisonment not exceeding three months: and provided also, that any Officer of the Customs department who shall under color of this Act apprehend any person without reasonable grounds

of suspicion that such person is liable to punishment under this Act, shall upon conviction before the Magistrate within whose jurisdiction the offence may have been omitted be punished with fine not exceeding 500 Rupees, which fine shall be paid over to the party aggrieved, and on non-payment of such fine, with imprisonment not exceeding six months.

XII. And it is hereby enacted, that all Magistrates, or persons exercising the powers of Magistrate, shall be competent to receive and determine all charges against persons thus made over to them for trial on account of offences against this Act, and that all sentences passed in pursuance of this Act, shall be open to appeal under such Rules as may from time to time be laid down for the cognizance of appeals in ordinary cases.

XIII. And it is hereby enacted, that all Officers of Police, and all Officers of the Government engaged in the Collection of the Land Revenue, are empowered and required to aid and assist the Officer of the Customs Department in the execution of this Act.

XIV. And it is further enacted, that nothing in this Act contained shall apply or be deemed to apply to the Saugor and Nerbudda Territories, or to the District of Ajmere.

---