

## ACT No. II. OF 1852.

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*Passed by the Hon'ble the President of the Council of India in Council, on the 2nd January 1852, with the assent of the Most Noble the Governor General of India.*

*An Act for the collection of Land Customs on certain Foreign Frontiers of the Presidency of Bombay.*

**WHEREAS** it is expedient to provide for the collection of Land Customs on certain Foreign Frontiers, It is enacted as follows :

I. Duties of Customs shall be levied on Goods passing by land into or out of Foreign European Settlements, situated on the line of Coast within the limits of the Presidency of Bombay, at the rates prescribed in the Schedules of Act I. of 1852, at the ports of that Presidency.

II. The Governor of the Presidency of Bombay in Council may declare, by notice to be published in the official Gazette of that Presidency, that the Territory of any Native Chief, not subject to the jurisdiction of the Courts and Civil Authorities of that Presidency, shall be deemed to be Foreign Territory, and may declare Goods passing into or out of such Territory, liable either to the Duty fixed by the Schedules of Act I. of 1852 for Goods imported or exported at the ports of that  
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Presidency, or to double the said Duties as the Governor of Bombay in Council may think fit.

III. For the levy of Duties of Customs as above provided on Goods exported by land to, or imported by land from, such Foreign Territories, Customs Stations may be established at such places as may be determined by the said Governor of Bombay in Council; and every Officer at every such Station shall have power to detain Goods passing into or out of any such Foreign Territory, and to examine and ascertain the quantities and kinds thereof; and such Goods shall not be allowed to pass across the Frontier line out of or into the Territory of the East India Company, until the owner or person in charge thereof shall produce and deliver a certificate shewing that the Customs Duty leviabie thereupon has been paid.

IV. Any Officer of Sea Customs may receive money on account of Customs, and grant certificates of the payment thereof; and any such certificate, being delivered to any Station Officer, shall entitle the Goods therein mentioned to cross the Frontier into or out of the East India Company's Territories, provided that the Goods correspond with the specification thereof contained in such certificates; and that the certificates shew the entire amount of Duty leviabie on those Goods to have been duly paid; and if upon examination the Goods brought to any Station be found not to correspond with the specification entered in the certificate presented with the same, the difference shall be noted on the face of the certificate; and if the payment of Duty certified therein shall not cover the entire amount of Duty leviabie on the Goods, as ascertained at such examination, the Goods shall be detained until further certificate for the difference shall be produced.

V. The said Governor of Bombay in Council shall appoint proper Officers to receive Customs Duties on Goods crossing the Land Frontier  
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of the said Foreign Territories ; and the Officers so appointed shall, on the receipt of money tendered as Customs Duty, be bound to give any merchant or other person applying for the same a certificate of payment, and to enter therein the specification of Goods, with the values and description thereof, according to the statement furnished by the person so applying ; provided only, that the proper Duty leviable thereupon, according to the descriptions and values stated, be covered by the payment made.

VI. No certificate shall be received at any Station that shall bear date more than thirty days before the date when the Goods arrived at such Station ; but any person, who has taken out a certificate from any authorized Receiver of Customs Duties, shall be entitled, at any time within the said period of thirty days, on satisfying such Receiver that such certificate has not been used, and on delivering up the original, to receive a renewed certificate with a fresh date without further payment of Duty.

VII. The said Governor of Bombay in Council may prescribe, by public notice in the official Gazette of the Presidency of Bombay, by what ways Goods shall be allowed to pass into or out of any such Foreign Territory, as is described in Sections I. and II. of this Act ; and after such notice, Goods which may be brought to any Station established on other roads or passes than those so prescribed, shall, if provided with a certificate, be sent back, and if not provided with a certificate, shall be detained, and shall be liable to confiscation by the Collector of Customs, unless the person in charge thereof shall be able to satisfy the said Collector that his carrying them by that road or pass was from ignorance or accident.

VIII. Goods unlawfully passed, or attempted to be passed unlawfully, across any Frontier guarded by Stations, between sunset and sunrise, shall be seized and confiscated.

IX. Any

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IX. Any Station Officer who shall permit Goods to pass across the Frontier, when not covered by a sufficient certificate, or who shall permit Goods to pass by any road or pass other than the prescribed ways, shall be liable, on conviction before a Magistrate, to imprisonment for any term not exceeding six months and to a fine not exceeding five hundred Rupees, commutable, if not paid, to imprisonment for a further period of six months.

X. Any Station Officer who shall needlessly and vexatiously injure Goods under the pretence of examination, or in the course of his examination, or who shall wrongfully detain Goods for which there be produced a sufficient certificate, shall, on conviction before any Magistrate, be liable to imprisonment for any term not exceeding six months, and to a fine not exceeding five hundred Rupees, commutable, if not paid, to imprisonment for a further period of six months.

XI. All confiscations and penalties under this Act may be adjudicated, by Officers competent to adjudicate; like confiscations and penalties under Act I. of 1852, and such Officers shall be subject to the same liabilities and rules in adjudicating such penalties and confiscations as they are subject to when adjudicating the like confiscations and penalties under the provisions of the aforesaid Act.