

ACT No. XXIII OF 1860.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 23rd May 1860.)

An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.)

WHEREAS it is expedient to increase the rate of duty levied on spirits manufactured at distilleries worked according to the English method, and otherwise to amend Act XXI of 1856; It is enacted as follows:—

I. Section IX Act XXI of 1856, so much of Section VII of the said Act as prescribes that the duty leviable on spirits manufactured at distilleries worked according to the English method for the Imperial gallon of the strength of London proof shall be one Rupee, and so much of Section XV of the said Act as prohibits spirits under bond from being exported or shipped to any Port in India without payment of duty, are hereby repealed. On and after the 21st January 1860 it shall be lawful for the Government to levy the duty as aforesaid at the rate of three Rupees, and the duty shall be rateably increased as the strength exceeds London proof.

II. Spirits may be removed from any licensed distillery for exportation without payment of duty under such rules and restrictions as may be from time to time prescribed by the Board of Revenue, on the person removing them executing a bond with

ACT No. XXIII OF 1860.

with one or more sureties to the Government in the form hereunto annexed for the payment of the prescribed duty upon such portion of the said spirits as may not be exported within four months from the date of the bond, or upon such portion as may be exported to any other Port within British India not being a free Port, proof of the landing whereof and of the payment of the duty whereon shall not be furnished to the satisfaction of the Board of Revenue within six months from the date of such bond. Provided however that it shall be lawful for the Collector, with the sanction of the Commissioner, on sufficient cause shown, to extend the period allowed for the exportation of the spirits, or as the case may be for the production of such proof as aforesaid, for a further term of four months. Provided also that spirits exported as aforesaid shall, if imported at any Port in the Territories subject to the Government of India, be charged with the duty payable on account of spirits imported by sea under any Act for the time being in force.

III. When any person is sentenced to pay any fine or forfeiture under the said Act, such person in default of payment of the same may be imprisoned by order of the Magistrate for any term not exceeding two months when the amount of the fine or forfeiture shall not exceed fifty Rupees, or for any term not exceeding four months when the amount of the fine or forfeiture shall not exceed two hundred Rupees, or for any term not exceeding six months when the amount of the fine or forfeiture shall exceed two hundred Rupees: but in any case the imprisonment shall determine upon the payment of the fine or forfeiture adjudged.

IV. Every Collector or other Officer is hereby indemnified for any thing done on and after the said 21st of January 1860 in collecting or enforcing the duty leviable under the 1st Section of this Act, or by virtue of any order of Government heretofore made authorizing the levy of any such duty, or in otherwise carrying out this Act; and no action or other proceeding shall be maintained against any such Collector or other Officer in respect of any thing so done.

Construction of Act.

V. This Act and Act XXI of 1856 as hereby amended shall be read as one Act.

FORM

ACT No. XXIII of 1860.

FORM OF BOND UNDER SECTION II.

Know all men by these presents, That we _____ are jointly and severally held and firmly bound unto the Secretary of State for India in the sum of Company's Rupees _____ to be paid to the said Secretary of State for India; for which payment well and truly to be made, we jointly and severally bind ourselves and each of us binds himself and each and every one of our respective heirs, administrators, and representatives by these presents.

Sealed with our seals.

Dated this

day of

Whereas the above bounden _____ are justly and truly indebted to the Secretary of State for India in the sum of Company's Rupees _____ being the amount of duty payable to the Secretary of State for India at the rate of three Rupees per imperial gallon London proof for _____ gallons of _____ manufactured at _____ which the said _____ ha been allowed to remove thence for exportation by sea without having paid the amount of such duty. Now the condition of this obligation is such that, if the above-bounden _____ his or their heirs, executors, administrators, or representatives or some or one of them, do and shall at the expiration of four calendar months from the date of this obligation well and truly pay or cause to be paid to the said Secretary of State for India duty at the rate of three Rupees per imperial gallon of proof spirit for all or any portion of the above-mentioned _____ which shall not have been exported by sea or which shall have been passed for local consumption, or if the above bounden _____ his or their heirs, executors, administrators, or representatives or one of them do and shall within four months from the date of this obligation export the said _____ by sea to some Port in British India (not being a free Port) and within six months from the date of this obligation afford proof to the satisfaction of the Board of Revenue that the same _____ has

ACT No. XXIII of 1860.

has been landed at such Port (not being a free Port) and that duty thereon according to the provisions of this Act has at such Port been paid thereon, then this obligation shall be void; otherwise it shall remain in full force and virtue.

Sealed and delivered

in the presence of