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 Separate paging is given to this Part, in order that it may be filed as a separate compilation.

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## PART V.

### Acts of the Indian Legislature assented to by the Governor General.

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#### GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 13th March, 1937, and is hereby promulgated for general information:—

ACT NO. XIII OF 1937,

*An Act further to amend the Indian Tea Cess Act, 1903, for a certain purpose.*

WHEREAS it is expedient further to amend the Indian Tea Cess Act, 1903, for the

purpose of securing that the said Act should cease to be in force in Burma; It is hereby enacted as follows:—

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| <p>Short title.</p> <p>Cess (Amendment) Act, 1937.</p> <p>Amendment of section 1, Act IX of 1903.</p> <p>added.</p> | <p>1. This Act may be called the Indian Tea Cess (Amendment) Act, 1937.</p> <p>2. To sub-section (2) of section 1 of the Indian Tea Cess Act, 1903, the words "and IX of 1903 Burma" shall be</p> |
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G. H. SPENCE,

*Secy. to the Govt. of India.*

GOVERNMENT OF INDIA.  
LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 13th March, 1937, and is hereby promulgated for general information:—

ACT No. XIV OF 1937.

*An Act further to amend the Indian Limitation Act, 1908, for a certain purpose.*

WHEREAS it is expedient further to amend  
IX of 1908, the Indian Limitation Act, 1908, for the

purpose hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Limitation (Amendment) Act, 1937.

2. In Article 149 in the First Division of the First Schedule to the Indian Limitation Act, 1908, to the entry in the first column the following words shall be added, namely:—

Amendment of Article 149, First Schedule to Act IX of 1908.

“except a suit before the Federal Court in the exercise of its original jurisdiction”.

G. H. SPENCE,  
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.  
LEGISLATIVE DEPARTMENT.

The following Act, which has been assented to by the Governor General under the provisions of clause (b) of sub-section (1) of section 67 B of the Government of India Act, and has been expressed to be made by the Governor General under the provisions of sub-section (2) of the same section, is hereby published for general information:—

*An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary the excise duty on sugar leviable under the Sugar (Excise Duty) Act, 1934, to vary certain duties leviable under the Indian Tariff Act, 1934, to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930, to fix maximum rates of postage under the Indian Post Office Act, 1898, and to fix rates of income-tax and super-tax.*

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary the excise duty on sugar leviable under the Sugar (Excise Duty) Act, 1934, to vary certain duties leviable under the Indian Tariff Act, 1934, to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930, to fix maximum rates of postage under the Indian Post Office Act, 1898, and to fix rates of income-tax and super-tax; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Finance Act, 1937.

Short title and extent.

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

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma or Aden, be construed as if, for the year beginning on the 1st day of April, 1937, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

3. In sub-section (2) of section 3 of the Sugar (Excise Duty) Act, 1934,—

Amendment of section 3, Act XIV of 1934.

XIV of 1934.

- (a) in clause (i), for the words "ten annas" the words "one rupee and five annas" shall be substituted, and
- (b) in clause (ii), for the words "one rupee and five annas" the words "two rupees" shall be substituted.

4. In the First Schedule to the Indian Tariff Act, 1934,—

Amendment of the First Schedule to Act XXXII of 1934.

XXXII of 1934.

- (a) in Item No. 17, for the words and figures "Rs. 9.1 per cwt." in the fourth column the following words and figures shall be substituted, namely:—

"the rate at which excise duty is for the time being leviable on sugar, other than *khandsari* or *palmyra* sugar, produced in British India plus Rs. 7.4 per cwt.";

- (b) in Items Nos. 61 (2) and 62 (1), for the words "two annas per ounce" in the fourth column the words "three annas per ounce" shall be substituted.

5. In sub-section (1) of section 3 of the Silver (Excise Duty) Act, 1930, for the words "two annas" the words "three annas" shall be substituted.

Amendment of section 3, Act XVIII of 1930.

XVIII of 1930.

6. For the year beginning on the 1st day of April, 1937, the Inland Postage rates. Schedule contained in the Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

VI of 1898.

7. (1) Income-tax for the year beginning on the 1st day of April, 1937, shall be charged at rates applicable to the total income of each assessee the same, and increased in each case by the same fraction of the amount of the rate, as for the year beginning on the 1st day of April, 1936.

Income-tax and super-tax.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1937, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be the same rates, increased in each case by the same fraction of the amount of the rate, as for the year beginning on the 1st day of April, 1936.

XI of 1922.

(3) For the purposes of sub-section (1) "total income" means total income as determined in accordance with the provisions of the Indian Income-tax Act, 1922.

XI of 1922.

XIV of 1934.

XXXII of 1934.

XVIII of 1930.

VI of 1898.

XII of 1892.

### THE SCHEDULE.

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

(See section 6.)

#### “THE FIRST SCHEDULE.

##### INLAND POSTAGE RATES.

(See section 7.)

###### Letters.

For a weight not exceeding one tola	...	...	...	...	One anna.
For every tola, or fraction thereof, exceeding one tola	...	...	...	...	Half an anna.

###### Postcards.

Single	...	...	...	...	Nine pies.
Reply	...	...	...	...	One and a half annas.

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

For the first two and a half tolas or fraction thereof	...	...	...	...	Six pies.
For every additional two and a half tolas, or fraction thereof, in excess of two and a half tolas.	...	...	...	...	Three pies.

###### Registered Newspapers.

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

###### Parcels.

For a weight not exceeding forty tolas	...	...	...	...	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	...	...	...	...	Four annas.”

This Bill has been consented to by the Council of State.

M. B. DADABHOY,  
President, Council of State.

The 31st March, 1937.

I assent to this Bill.

LINLITHGOW,  
Viceroy and Governor General.

The 31st March, 1937.

This Act has been made by me as Governor General under the provisions of section 67-B of the Government of India Act.

LINLITHGOW,  
Viceroy and Governor General.

The 31st March, 1937.

WHEREAS I, Victor Alexander John, Marquess of Linlithgow, am of opinion that a state of emergency exists which justifies the direction by me that the Indian Finance Act, 1937, being an Act made by me under the provisions of section 67-B of the Government of India Act shall come into operation forthwith:

NOW, THEREFORE, in exercise of the power conferred by the proviso to sub-section (2) of that section, I do hereby direct accordingly.

LINLITHGOW,  
Viceroy and Governor General

The 31st March, 1937.

G. H. SPENCE,  
Secy. to the Govt. of India.