REGISTERED No. P.-390.

The Orissa Gazette

PUBLISHED BY AUTHORITY.

No. 3. CUTTACK, FRIDAY, JUNE 9, 1939.

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

PART V.

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

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 8th April, 1939, and is hereby promulgated for general information:—

ACT NO. XV OF 1939.

An Act to amend the Employment of Children Act, 1938.

XXVI of 1938.

WHEREAS it is expedient to amend the Employment of Children Act, 1938, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Employment of Children (Amendment) Act, 1939.

(*2*) It shall come into force on the 1st day of October 1939.

Amendment of section 2 of Act XXVI of 1938.

2. In section 2 of the Employment of Children Act 1938 (hereinafter referred to as the said Act), after the words "In this Act" the letter and brackets "(*a*)" shall be inserted, and to the said section as so amended the following shall be added, namely:—

'(*b*) "occupier" of a workshop means the person who has ultimate control over the affairs of the workshop;

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "workshop" means any premises (including the precincts thereof) wherein any industrial process is carried on, but does not include any premises to which the provisions of section 50 of the Factories Act, 1934, for the time being apply.'

3. To section 3 of the said Act the following sub-section shall be added, namely :—

Amendment of section 3.

"(3) No child who has not completed his twelfth year shall be employed, or permitted to work, in any workshop wherein any of the processes set forth in the Schedule is carried on :

Provided that nothing in this sub-section shall apply to any workshop wherein any process is carried on by the occupier with the aid of his family only and without employing hired labour or to any school established by, or receiving assistance or recognition from, a Provincial Government."

4. After section 3 of the said Act the following sections shall be inserted, namely :—

Insertion of new sections 3A, 3B and 3C.

"3A. The Provincial Government, after giving, by notification in the official Gazette, not less than three months' notice of its intention so to do, may, by like notification, add any description of process to the Schedule, and thereupon the Schedule shall have force in the Province as if it has been enacted accordingly.

Power to amend the Schedule.

3B. Before work in any of the processes set forth in the Schedule is carried on in any workshop after the 1st day of October, 1939, the occupier shall send to the inspector, within whose local limits the workshop is situated, a written notice containing—

Notice to inspector before carrying on work in certain processes.

(*a*) the name and situation of the workshop,

(*b*) the name of the person in actual management of the workshop,

(*c*) the address to which communications relating to the workshop should be sent, and

(*d*) the nature of the processes to be carried on in the workshop.

3C. If any question arises between an inspector and an employer as to whether any child has or has not completed his twelfth or fifteenth year, as the case may be, the question shall, in the absence of a certificate as to the age of such child, granted by a prescribed medical authority, be referred by the inspector for decision to the prescribed medical authority."

Disputes as to age.

5. In section 4 of the said Act, after the word and figure "section 3" the words, letter and figure "or fails to give notice as required by section 3B" shall be inserted.

Amendment of section 4.

6. For sub-section (2) of section 5 of the said Act the following sub-section shall be substituted, namely :—

Amendment of section 5.

"(2) Every certificate as to the age of a child which has been granted by a prescribed medical authority shall, for the purposes of this Act, be conclusive evidence as to the age of the child to whom it relates."

7. In clause (*b*) of sub-section (2) of section 7 of the said Act, for the words "the authorities" the words "the medical authorities" shall be substituted.

Amendment of section 7.

8. To the said Act the following Schedule shall be added, namely :—

Insertion of Schedule.

"THE SCHEDULE.

(*See* SECTIONS 3, 3A AND 3B.)

List of Processes.

1. *Bidi*-making.
2. Carpet-weaving.
3. Cement manufacture, including bagging of cement.
4. Cloth-printing, dyeing and weaving.
5. Manufacture of matches, explosives, and fireworks.
6. Mica-cutting and splitting.
7. Shellac manufacture.
8. Soap manufacture.
9. Tanning.
10. Wool cleaning."

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 21st April, 1939, and is hereby promulgated for general information :—

ACT No. XVII OF 1939.

An Act to amend the Indian Succession Act, 1925, as respects intestate succession among Parsis.

WHEREAS it is expedient to amend the law relating to intestate succession among Parsis;

It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Indian Succession (Amendment) Act, 1939.

(*2*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

Substitution of new sections for sections 50 to 56 of Act XXXIX of 1925.

2. For sections 50 to 56 (both inclusive) of the Indian Succession Act, 1925, the following sections shall be substituted, namely :—

General principles relating to intestate succession.

"50. For the purpose of intestate succession among Parsis—

(*a*) there is no distinction between those who were actually born in the lifetime of a person deceased and those who at the date of his death were only conceived in the womb, but who have been subsequently born alive;

(*b*) a lineal descendant of an intestate who has died in the lifetime of the intestate without leaving a widow or widower or any lineal descendant or a widow of any lineal descendant shall not be taken into account in determining the manner in which the property of which the intestate has died intestate shall be divided; and

(*c*) where a widow of any relative of an intestate has married again in the lifetime of the intestate, she shall not be entitled to receive any share of the property of which the intestate has died intestate, and she shall be deemed not to be existing at the intestate's death.

Division of a male intestate's property among his widow, children and parents.

51. (*1*) Subject to the provisions of sub-section (*2*), the property of which a male Parsi dies intestate shall be divided—

(*a*) where he dies leaving a widow and children, among the widow and children, so that the share of each son and of the widow shall be double the share of each daughter, or

(*b*) where he dies leaving children but no widow, among the children, so that the share of each son shall be double the share of each daughter.

(*2*) Where a male Parsi dies leaving one or both parents in addition to children or a widow and children, the property of which he dies intestate shall be divided so that the father shall receive a share equal to half the share of a son and the mother shall receive a share equal to half the share of a daughter.

Division of a female intestate's property among her widower and children.

52. The property of which a female Parsi dies intestate shall be divided—

(*a*) where she dies leaving a widower and children, among the widower and children so that the widower and each child receive equal shares, or

(*b*) where she dies leaving children but no widower, among the children in equal shares.

Division of share of predeceased child of intestate leaving lineal descendants.

53. In all cases where a Parsi dies leaving any lineal descendant, if any child of such intestate has died in the lifetime of the intestate, the division of the share of the property of which the intestate has died intestate which such child would have taken if living at the intestate's death shall be in accordance with the following rules, namely :—

(*a*) If such deceased child was a son, his widow and children shall take shares in accordance with the provisions of this Chapter as if he had died immediately after the intestate's death :

Provided that where such deceased son has left a widow or a widow of a lineal descendant but no lineal descendant, the residue of his share after such distribution has been made shall be divided in accordance with the provisions of this Chapter as property of which the intestate has died intestate, and in making the division of such residue the said deceased son of the intestate shall not be taken into account.

(*b*) If such deceased child was a daughter, her share shall be divided equally among her children.

(*c*) If any child of such deceased child has also died during the lifetime of the intestate, the share which he or she would have taken if living at the intestate's death shall be divided in like manner in accordance with clause (*a*) or clause (*b*) as the case may be.

(*d*) Where a remoter lineal descendant of the intestate has died during the lifetime of the intestate, the provisions of clause (*c*) shall apply *mutatis mutandis* to the division of any share to which he or she would have been entitled if living at the intestate's death by reason of the predecease of all the intestate's lineal descendants directly between him or her and the intestate.

Division of property where intestate leaves no lineal descendant but leaves a widow or widower or a widow of any lineal descendant.

54. Where a Parsi dies without leaving any lineal descendant but leaving a widow or widower or a widow of a lineal descendant, the property of which the intestate dies intestate shall be divided in accordance with the following rules, namely :—

(*a*) If the intestate leaves a widow or widower but no widow of a lineal descendant, the widow or widower shall take half the said property.

(*b*) If the intestate leaves a widow or widower and also a widow of any lineal descendant, his widow or her widower shall receive one-third of the said property, and the widow of any lineal descendant shall receive another one-third, or if there is more than one such widow, the last mentioned one-third shall be divided equally among them.

(*c*) If the intestate leaves no widow or widower but one widow of a lineal descendant, she shall receive one-third of the said property or, if the intestate leaves no widow or widower but more than one widow of a lineal descendant, two-thirds of the said property shall be divided among such widows in equal shares.

(*d*) The residue after the division specified in clause (*a*), (*b*) or (*c*) has been made shall be distributed among the relatives of the intestate in the order specified in Part I of Schedule II. The next-of-kin standing first in Part I of that Schedule shall be preferred to those standing second, the second to the third, and so on in succession, provided that the property shall be so distributed that each male shall take double the share of each female standing in the same degree of propinquity.

(*e*) If there are no relatives entitled to the residue under clause (*d*), the whole of the residue shall be distributed in proportion to the shares specified among the persons entitled to receive shares under this section.

Division of property where intestate leaves neither lineal descendants nor a widow or widower nor a widow of any lineal descendant.

55. When a Parsi dies leaving neither lineal descendants nor a widow or widower nor a widow of any lineal descendant, his or her next-of-kin, in the order set forth in Part II of Schedule II, shall be entitled to succeed to the whole of the property of which he or she dies intestate. The next-of-kin standing first in Part II of that Schedule shall be preferred to those standing second, the second to the third, and so on in succession, provided that the property shall be so distributed that each male shall take double the share of each female standing in the same degree of propinquity.

Division of property where there is no relative entitled to succeed under the other provisions of this Chapter.

56. Where there is no relative entitled to succeed under the other provisions of this Chapter to the property of which a Parsi has died intestate, the said property shall be divided equally among those of the intestate's relatives who are in the nearest degree of kindred to him."

Substitution of Schedule II to Act XXXIX of 1925.

3. For Schedule II to the Indian Succession Act, 1925, the following Schedule shall be substituted, namely :—

"SCHEDULE II.

PART I.

(*See section 54.*)

(1) Father and mother.

(2) Brothers and sisters (other than uterine brothers and sisters) and lineal descendants of such of them as have predeceased the intestate.

(3) Paternal grandfather and paternal grandmother.

(4) Children of the paternal grandfather and the lineal descendants of such of them as have predeceased the intestate.

(5) Paternal grandfather's father and mother.

(6) Paternal grandfather's children and the lineal descendants of such of them as have predeceased the intestate.

(7) Uterine brothers and sisters and the lineal discendants of such of them as have predeceased the intestate.

(8) Maternal grandfather and maternal grandmother.

(9) Children of the maternal grandfather and the lineal descendants of such of them as have predeceased the intestate.

(10) Widows of brothers or half-brothers.

(11) Paternal grandfather's son's widow.

(12) Maternal grandfather's son's widow.

(13) Widowers of deceased lineal descendants of the intestate who have not married again before the death of the intestate.

(14) Maternal grandfather's father and mother.

(15) Children of the maternal grandfather's father and lineal descendants of such of them as have predeceased the intestate.

(16) Children of the paternal grandmother and the lineal descendants of such of them as have predeceased the intestate.

(17) Paternal grandmother's father and mother.

(18) Children of the paternal grandmother's father and the lineal descendants of such of them as have predeceased the intestate."

PART II.

(See section 55.)

(1) Father and mother.

(2) Brothers and sisters (other than uterine brothers and sisters) and lineal descendants of such of them as shall have predeceased the intestate.

(3) Paternal grandfather and paternal grandmother.

(4) Children of the paternal grandfather and the lineal descendants of such of them as have predeceased the intestate.

(5) Paternal grandfather's father and mother.

(6) Paternal grandfather's father's children and the lineal descendants of such of them as have predeceased the intestate.

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 21st April, 1939, and is hereby promulgated for general information :—

ACT No. XVIII OF 1939.

An Act further to amend the Indian Tariff Act, 1934.

XXXII of 1934. WHEREAS it is expedient further to amend the Indian Tariff Act, 1934, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Short title. 1. This Act may be called the Indian Tariff (Second Amendment) Act, 1939.

Amendment of First Schedule to Act XXXII of 1934. 2. In the First Schedule to the Indian Tariff Act, 1934,— XXXII of 1934.

(a) in Item No. 10 (2) in the last column, for the figure "1939" the figure "1940" shall be substituted ;

(b) in Item No. 28 (5),—

(i) in the fourth column, for the words and figures "Re. 1-5 per cwt." the words "Twelve annas per cwt." shall be substituted ;

(ii) in the last column, for the figure "1939" the figure "1946" shall be substituted ;

(c) for the Items contained in Section X the following Items shall be substituted, namely :—

"43	WOOD PULP — — —	Protective	25 per cent. *ad valorem* or Rs 30 per ton, whichever is higher.	...	...	March 31st, 1942.
44	WRITING PAPER—					
	(a) Ruled or printed forms (including letter paper with printed headings) and envelopes made of writing paper and account and manuscript books and binding thereof.	Protective	Nine pies per lb. or 25 per cent. *ad valorem*, whichever is higher.	...	...	March 31st, 1942.
	(b) All other sorts	Protective	Nine pies per lb.	...	...	March 31st, 1942.
44(1)	PRINTING PAPER, excluding poster and stereo and all coated papers, but including art paper, all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70 per cent. of the fibre content.	Protective	Nine pies per lb.	...	...	March 31st, 1942.
44 (2)	PRINTING PAPER, all sorts not otherwise specified which contain mechanical wood pulp amounting to not less than 70 per cent. of the fibre content.	Revenue	25 per cent. *ad valorem*.	...	...	...
44 (3)	PAPER including poster and stereo and all coated papers except art paper, all sorts, not otherwise specified.	Revenue	25 per cent. *ad valorem*.	...	...	...
44(4)	PASTE BOARD, MILLBOARD, CARDBOARD AND STRAWBOARD, all sorts.	Revenue	25 per cent. *ad valorem*.	...	...	...
44 (5)	TRADE CATALOUGES AND ADVERTISING CIRCULARS imported by packet, book or parcel post.	Free ...	...	...	...	...
44 (6)	PAPER MONEY	Free ...	...	...	...	...
44 (7)	NEWSPAPERS old, in bales and bags ...	Revenue	25 per cent. *ad valorem*.	...	...	...
45	Articles made of PAPER and PAPIER MACHE; STATIONERY including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars Christmas, Easter and other cards, including cards in booklet forms; including also waste paper but excluding paper and stationery otherwise specified.	Revenue.	25 per cent. *ad valorem*.	...	...	...
45 (1)	BOOKS, PRINTED, including covers for printed books, maps, charts and plans, proofs, music manuscripts, and illustrations specially made for binding in books.	Free ...	...	...	...	...
45 (2)	PRINTS ENGRAVINGS and PICTURES (including photographs and picture postcards) on paper or cardboard.	Revenue	50 per cent. *ad valorem*.	...	...	...

(d) in Items Nos. 46, 46 (1), 47, 47 (1), 48 and 48 (4), in the last column, for the figure "1939", wherever it occurs, the figure "1940" shall be substituted ;

(e) in Item No. 49, for the entry in the last column the following entry shall be substituted, namely :—

"The duration applicable to the fabric of which the article is wholly or mainly made."

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 21st April, 1939, and is hereby promulgated for general information:—

ACT NO. XIX OF 1939.

An Act to make further provision for safety in coal mines.

WHEREAS it is expedient to make further provision for safety in coal mines by taking measures to facilitate or require therein the carrying out of the operation known as stowing, and to provide for the creation of a fund for the assistance of such operation, in the manner hereinafter provided;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the Coal Mines Safety (Stowing) Act, 1939.

(*2*) It extends to the whole of British India except Assam and the Punjab.

(*3*) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "agent" "mine" and "owner" have the meanings respectively assigned to them in section 3 of the Indian Mines Act, 1923; IV of 1923.

(*b*) "Board" means the Coal Mines Stowing Board constituted under section 3;

(*c*) "Chief Inspector" and "Inspector" mean the persons respectively appointed to be Chief Inspector of Mines and Inspector of Mines under sub-section (*1*) of section 4 of the Indian Mines Act, 1923, and the provisions of that Act shall apply to the Chief Inspector and to all Inspectors while exercising their powers under this Act or the rules made thereunder; IV of 1923.

(*d*) "fund" means the Coal Mines Stowing Fund;

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "soft coke" means all coke which is unsuitable for metallurgical purposes, and "hard coke" means all coke which is not soft coke;

(*g*) "stowing" means the operation of filling with sand or other incombustible material space left underground in a coal mine by the extraction of coal.

Constitution of Board.

3. (*1*) The Central Government shall, as soon as may be after the commencement of this Act, constitute a Board to be called the Coal Mines Stowing Board to administer the fund, and such Board shall be a body corporate and have perpetual succession and a common seal, and shall by the said name sue and be sued.

(*2*) The Board shall consist of the following members, namely:—

(*i*) a person in the service of the Crown, appointed by the Central Government, as Chairman;

(*ii*) the Chief Inspector, or an Inspector appointed by the Central Government in this behalf;

(*iii*) two persons nominated by the Indian Mining Association;

(*iv*) one person nominated by the Indian Mining Federation;

(*v*) one person nominated by the Indian Colliery Owners' Association:

Provided that if, within the prescribed period, any body fails to make the nomination which it is entitled to make under this sub-section, the Central Government may itself nominate a person to fill the place on the Board.

(*3*) Where a nominated member dies, resigns, ceases to reside in British India or becomes incapable of acting, the Central Government shall, on the recommendation of the body which would have been entitled to make the nomination if it had been a first nomination under sub-section (*2*), or where such recommendation is not made within the prescribed period, may, on its own initiative, nominate a person to fill the vacancy.

(*4*) No act done by the Board shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Board.

Power to Board to co-opt members.

4. (*1*) The Board may, at any time and for such period as it thinks fit, co-opt as members of the Board any persons possessing such technical qualifications as may be prescribed.

(*2*) A member co-opted under sub-section (*1*) shall exercise all the powers and functions of a member under this Act, except that he shall not be entitled to vote on any question coming before the Board.

Imposition of excise duty.

5. With effect from such date as the Central Government may, by notification in the official Gazette, appoint in this behalf, there shall be levied and collected on all coal raised and despatched, and on all soft coke manufactured and despatched, from collieries in British India a duty of excise as may, by notification in the official Gazette, be fixed from time to time by the Central Government, subject to a maximum rate of three annas per ton; similarly there shall be levied and collected on such descriptions of hard coke as may be prescribed a duty of excise as may, by notification in the official Gazette, be fixed from time to time by the Central Government, subject to a maximum rate of one and a half times the rate of excise duty for the time being in force in respect of coal and soft coke.

Imposition of customs duty.

6. During the period in which a duty of excise is being levied under section 5, the Central Government may, by notification in the official Gazette, impose on all coal and soft coal and on such descriptions of hard coke as may be prescribed under section 5, imported into British India from any foreign country or brought into British India from the territory of any Indian State (not being territory which has been declared under section 5 of the Indian Tariff Act, 1934, to be foreign territory for the purposes of that section), a duty of customs at rates equivalent to the rates of the duty of excise levied under section 5 of this Act.

XXXII of 1934.

Payment to Board of sum equivalent to the net proceeds of the excise duty.

7. The Central Government shall, as soon as may be in each financial year, pay to the Board a sum equivalent to the net proceeds [determined in like manner to that provided in sub-section (1) of section 144 of the Government of India Act, 1935] of the duty of excise realised under section 5 during the preceding year.

26 Geo. V, ch. 2.

Moneys received by the Board to be credited to the fund.

8. (1) The sum referred to in section 7 and any other moneys received by the Board shall be credited to a fund to be called the Coal Mines Stowing Fund, which shall be applied by the Board in such manner and subject to such conditions as may be prescribed, to—

(i) meeting the expenses in connection with the administration and the furtherance of the objects of this Act; and

(ii) the grant of stowing materials and other assistance for stowing operations to owners, agents or managers of coal mines.

(2) The Board shall keep accounts of the fund, and such accounts shall be examined and audited at the prescribed times by auditors appointed in this behalf by the Central Government.

Powers of Inspectors.

9. (1) The Chief Inspector or any Inspector may make such examination and inquiries as he thinks fit in order to ascertain whether the provisions of this Act and of any rules and orders made thereunder are being complied with.

(2) The Chief Inspector or any Inspector may, with such assistants, if any, as he thinks fit, enter, inspect and examine at any time by day or night any coal mine in respect of which assistance is being, or has been given under this Act, in order to ascertain the amount of sand or other incombustible material used in stowing in the mine or to ensure that stowing has been, or is being, done effectively:

Provided that the power conferred by this sub-section shall not be exercised in such a manner as unreasonably to impede or obstruct the working of the mine.

(3) Without prejudice to the provisions of section 19 of the Indian Mines Act, 1923, the Chief Inspector or any Inspector may, by order in writing addressed to the owner, agent or manager of a coal mine, require him to take such protective measures, including stowing, in the mine as the Chief Inspector or the Inspector may think necessary, if in the opinion of the Chief Inspector or Inspector— V of 1923.

(a) the extraction or reduction of pillars in any part of the mine is likely to cause the crushing of pillars or the premature collapse of any part of the workings or otherwise endanger human life or the mine, or

(b) adequate provision against the outbreak of fire or flooding has not been made by providing for the sealing off and isolation of any part of the mine or for restricting the area that might be affected by fire or flooding, as the case may be.

Application of Act IV of 1923.

10. The provisions of sub-sections (3) to (6) (both inclusive) of section 19 of the Indian Mines Act, 1923, shall apply to an order made under sub-section (3) of section 9 of this Act as they apply to an order made under sub-section (2) of section 19 of that Act, and all the provisions of the Indian Mines Act, 1923 [except sub-section (1) of section 11 thereof], affecting committees appointed for the purposes of that Act or relating to the disposal of references made to such committees, shall apply *mutatis mutandis*

and so far as may be, to a committee appointed to inquire into a reference under this Act and to the disposal of such reference.

Committees of Inquiry.

11. (*1*) A committee appointed to inquire into a reference arising out of an order passed under sub-section (*3*) of section 9 shall consist of—

(*a*) the Chairman of the Board as Chairman;

(*b*) four members selected by the Chairman of the Board as follows:—

(*i*) two, from a panel of eight persons nominated by the Indian Mining Association;

(*ii*) one, from a panel of four persons nominated by the Indian Mining Federation;

(*iii*) one, from a panel of four persons nominated by the Indian Colliery Owners' Association; and

(*c*) one member appointed by the Central Government to represent the interests of persons employed in coal mines.

(*2*) No person shall be nominated to the panels referred to in clause (*b*) of sub-section (*1*) unless he possesses such technical qualifications as may be prescribed.

(*3*) If any body fails, within the prescribed period, to make any nomination which it is entitled to make under sub-section (*1*) or to feel any vacancy in a panel, the Central Government shall itself nominate a sufficient number of persons to complete the panel.

Power to make rules.

12. (*1*) The Central Government may, after previous publication, make rules to carry out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing provisions, such rules may provide for any or all of the following purposes, namely:—

(*a*) the nomination, and term of office, of members of the Board appointed or nominated under section 3;

(*b*) the powers and functions of, and the conduct of business by, the Board;

(*c*) prescribing the technical qualifications to be possessed by co-opted members of the Board and by person nominated to the panels referred to in section 11;

(*d*) prescribing the descriptions of hard coke on which a duty of excise may be levied under section 5;

(*e*) regulating the levy, collection and payment of the duty of excise; and the imposition, collection and payment of the duty of customs;

(*f*) prescribing the manner in which and the conditions under which sums at the credit of the fund may be applied;

(*g*) prescribing the form in which the accounts of the fund shall be kept and the times at which such accounts shall be audited, and regulating the publication of the abstract of such accounts and the report of the auditors thereon, and prescribing the procedure in relation to any items of expenditure from the fund disallowed by the auditors;

(*h*) any other matter which is to be or may be prescribed.

Application to Crown mines.

13 This Act applies to coal mines belonging to the Crown.

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 21st April, 1939, and is hereby promulgated for general information :—

ACT No. XX OF 1939.

An Act to provide for the continuance for a further period of the protection conferred on the sugar industry in British India.

WHEREAS it is expedient to provide for the continuance for a further period of the protection conferred on the sugar industry in British India, and to extend the date before which the Central Government is required under section 3 of the Sugar Industry (Protection) Act, 1932, to lay before the Indian Legislature the proposals referred to in the said section;

XIII of 1932.

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Sugar Industry (Protection) Act, 1939.

Amendment of section 3 of Act XIII of 1932.

2. In section 3 of the Sugar Industry (Protection) Act, 1932, for the figure "1939" the figure "1941" shall be substituted.

Amendment of First Schedule to Act XXXII of 1934.

3. In Item No. 17 of the First Schedule to the Indian Tariff Act, 1934—

(*a*) in the fourth column, for the words and figures "*plus* Rs. 7-4-0 per cwt." the words and figures "*plus* Rs. 6-12-0 per cwt." shall be substituted;

(*b*) in the last column, for figure "1939" the figure "1941" shall be substituted.

G. H. SPENCE,

Secy. to the Govt. of India.