



The Orissa Gazette

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

PART III.

Regulations, Orders, Notifications, Rules, etc., issued by the Governor and by Heads of Departments.

LAW AND COMMERCE DEPARTMENT.

NOTIFICATIONS.

The 20th June 1937.

No. 5213—IA-3/37-Com.—In exercise of the power conferred by sub-section (3) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), read with sub-paragraph (2) of paragraph 8 of the India and Burma (Transitory Provisions) Order, 1937, the Governor of Orissa is pleased to confirm notification no. 564-Com., dated the 25th January 1937, which was issued under sub-section (1) of the section and published at page 55 of Part III of the *Orissa Gazette*, dated the 29th January 1937, declaring the ancient monuments described below in the Jajpur subdivision of the Cuttack district to be protected monuments within the meaning of the said Act:—

Village in which monuments are situate.	Description of the monuments.	Boundaries of the monuments.
Bandareswar (thana no. 1219 Dharamsala).	Ruins of the Buddhist temples and images.	North—By paddy lands of Keshraipur village. East—By the gochar land bearing plot nos. 343 and 345/931 of Bandareswar village. West—By the hill bearing plot no. 220 of Keshraipur. South—By the gochar land bearing plot nos. 363 and 344 of the village Bandareswar.

The 20th June 1937.

No. 5214—IA-3/37-Com.—In exercise of the power conferred by sub-section (3) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), read with sub-paragraph (2) of paragraph 8 of the India and Burma (Transitory Provisions) Order, 1937, the Governor of Orissa is pleased to confirm notification no. 567-Com., dated the 25th January 1937, which was issued under sub-section (1) of the section and published at page 56 of Part III of the *Orissa Gazette*, dated the 29th January 1937, declaring the ancient monument described below in the Jajpur subdivision of the Cuttack district to be protected monuments within the meaning of the said Act:—

Village in which monument is situated.	Description of the monument.	Boundaries of monument.
Ratangiri ...	... Old hill containing many valuable sculptures and images.	The monument is surrounded by cultivated lands of tenants on all sides.

The 20th June 1937.

✓ **No. 5215—IA-3/37-Com.**—In exercise of the power conferred by sub-section (3) of section 3 of the Ancient Monuments Preservation Act, 1904 (Act VII of 1904), read with sub-paragraph (2) of paragraph 8 of the India and Burma (Transitory Provisions) Order, 1937, the Governor of Orissa is pleased to confirm notification no. 570-Com., dated the 25th January 1937, which was issued under sub-section (1) of the section and published at page 56 of Part III of the *Orissa Gazette*, dated the 29th January 1937, declaring the ancient monuments described below in the Sadr subdivision of Cuttack district to be protected monuments within the meaning of the said Act:—

Village in which monuments are situate.	Description of the monuments.	Boundaries of the monuments.
Nalitgiri (thana no. 91 Saiepur).	Ruins of Buddhist temples and images.	North—Cultivated lands. East—Fallow lands and village sites. South and West—Cultivated lands.

The 20th June 1937.

✓ **No. 5216—IA-3/37-Com.**—In exercise of the power conferred by sub-section (3) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), read with sub-paragraph (2) of paragraph 8 of the India and Burma (Transitory Provisions) Order, 1937, the Governor of Orissa is pleased to confirm notification no. 573-Com., dated the 25th January 1937, which was issued under sub-section (1) of the section and published at page 57 of Part III of the *Orissa Gazette*, dated the 29th January 1937, declaring the ancient monuments described below in the Jajpur subdivision of the Cuttack district to be protected monuments within the meaning of the said Act:—

Village in which the monument is situated.	Description of the monument.	Boundaries of the monument.
Chandia	Old hill containing many valuable sculptures, images and inscriptions, etc., of Buddhistic age which require protection. On the top, there is a Math and a small temple of Mahakal.	Udaygiri Hill. The monument is surrounded by the cultivated lands of tenants on all sides.

The 20th June 1937.

✓ **No. 5217—IA-3/37-Com.**—In exercise of the power conferred by sub-section (3) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), read with sub-paragraph (2) of paragraph 8 of the India and Burma (Transitory Provisions) Order, 1937, the Governor of Orissa is pleased to confirm notification no. 576-Com., dated the 25th January 1937, which was issued under sub-section (1) of the section and published at page 57 of Part III of the *Orissa Gazette*, dated the 29th January 1937, declaring the ancient monuments described below in the Jajpur subdivision of the Cuttack district to be protected monuments within the meaning of the said Act:—

Villages in which monument is situated.	Description of the monument.	Boundaries of monument.
1. Agrahat ... 2. Jaj Bhairab. 3. Kedaraswar. 4. Mundmal. 5. Chaudar. 6. Kapaleswar. 7. Chhatisa (thana no. 139). 8. Bandals and 9. Govind Jew Patna.	... Ruined fortress. It is demarcated by a moat.	The fort is surrounded by cultivated lands as well as homestead lands on all sides.

The 23rd June 1937.

No. 5262-Com.—It is hereby notified for general information that Moulmein is declared free from small-pox and that the regulations for the prevention of the introduction of small-pox by sea which were enforced in the ports of Orissa against vessels arriving from Moulmein are withdrawn.

C. G. NAIR,
Secretary to Government.

EDUCATION, HEALTH AND LOCAL SELF-GOVT. DEPARTMENT.

NOTIFICATIONS ISSUED AND RULES MADE
UNDER THE BIHAR AND ORISSA EXCISE
ACT, 1915, BY THE GOVERNMENT OF ORISSA.

GOVERNMENT OF ORISSA.

NOTIFICATION.

The 31st March 1937.

No. 1826-L.S.-G.—In exercise of the powers conferred by the provisions specified below of the Bihar and Orissa Excise Act, 1915 (Act II of 1915), hereinafter designated “the Act”, the Government of Orissa are pleased—

I. to declare—

- (i) under sub-clause (iv) of clause (13) of section 2, that *Methyl Alcohol* shall be deemed to be an intoxicating drug;
- (ii) under section 3, that the following articles shall be deemed to be *ganja*, *bhanga* or *siddhi*, and *charas* respectively:—

Ganja.—The flowering tops, green or dried, of the female hemp plant which have become coated with resin in consequence of being unimpregnated and therefore unable to set seeds freely;

Bhang or *siddhi*.—The dried or green leaves of the hemp plant, whether male or female and whether cultivated or uncultivated;

Charas.—The resin obtained from the hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport:

- (iii) under section 4 that the following shall, for the purposes of the Act, be deemed to be "country liquor" and "foreign liquor", respectively :—

Country liquor—

- (a) plain spirit which has been made in British India from materials recognized in Orissa as bases for country spirit, namely, *mahua*, rice, *gur*, treacle, or molasses, and on which duty has not been imposed at the rate fixed for the importation of spirit into British India,
- (b) *tari* or toddy, and
- (c) all fermented liquors made from *mahua*, rice, millet or other grain according to native processes ;

Foreign liquor—

- (a) beer and spirit, wines and liqueurs which have been imported into British India and were liable, on such importation, to duty under the Indian Tariff Act, 1934, or the Sea Customs Act, 1878 as amended,
- (b) beer which has been brewed in India, or imported into British India in a condensed form and afterwards converted into potable beer, and on which excise duty has been imposed at the rate fixed for the importation of beer into British India,
- (c) rectified spirit which has been made in India and on which excise duty has been imposed at the rate fixed for the importation of spirit into British India,
- (d) spirit which has been made in India and has been sophisticated or compounded so as to resemble in colour and flavour whisky, brandy, gin or rum,
- (e) spirit which has been made in India from some special bases (such as malt or toddy) not recognized in Orissa as bases for country spirit, and on which excise-duty has been imposed at the rate fixed for the importation of spirit into British India,

XXXII of
1934.
VIII of
1878.

- (f) wines and liqueurs which have been made in India and on which excise duty has been imposed at the rate fixed for the importation of wines or liqueurs into British India,
- (g) denatured spirit, and
- (h) perfumed spirit and spirit used in drugs, medicines or chemicals, whether manufactured in India or imported from foreign countries.

II. to make the following orders under sub-section (2) of section 7:—

1. [Under clause (a).]—There shall be an Excise Commissioner who shall, subject to the general control of the Board, have throughout the province of Orissa the control of the administration of the Excise Department and the collection of excise-revenue.
2. There shall be a licensing board (to be constituted in the manner set forth below) for the municipality of Cuttack which shall, subject to such control as the Provincial Government may direct, exercise all the powers and perform all the duties which are conferred and imposed on the Collector by sections 30, 34 and 36 of the Act in respect of shops for the retail sale of spirit, tari and hemp drugs.

Provided that—

- (a) The power to grant licences to any person selected by the licensing board shall be exercised by the Collector.
- (b) When the number of shops is reduced, such reduction shall not exceed one-third of the total number of shops existing in the town in the last year in which the shops were settled by auction previous to the first constitution of the board.
- (c) When the number of shops is increased, the total number of shops for the sale of any intoxicants shall not exceed the number of such shops existing in the town in the last year in which such shops were settled by auction, without the special sanction of the Provincial Government.

- (d) When the site of a shop is to be changed, a suitable site shall first be found in the same ward.
- (e) The powers to select licensees for shops will extend only to those shops which are to be settled according to the sliding scale system, the others being settled by the Collector by auction.
- (f) The licensing board shall have no jurisdiction in any cantonment.
- (g) Constitution of Licensing Board:—
- (i) Chairman for the time being of the municipality—
President.
- (ii) One member to be elected by the municipal commissioners from among their own number or from outside; if the former, he shall hold office only so long as he continues to be a municipal commissioner.
- (iii) One member nominated by temperance societies (registered under law) if any, in the city. If the societies nominate more than one person, the Collector shall choose one from among them.
- (iv) One non-official member of the Legislative Assembly resident in the municipality who shall hold office for so long as he continues to be a member of the Legislative Assembly. If there be more than one non-official member of the Legislative Assembly resident in the municipality, the non-official members of the Legislative Assembly shall elect one of their number to be a member of the board.
- (v) One member to be elected by the Principal of the Ravenshaw College and the headmasters of such local high schools as are recognised by the Patna University or by the Education Department of Government. He shall hold office so long as he continues to be the principal or headmaster.
- (vi) One member to be elected by the licensees of the town who shall hold office so long as he continues to be a licensee.
- (vii) One member to be appointed by the Collector to represent the labouring or consuming classes.
- (viii) The Superintendent of Excise and Salt, ex-officio, who will also be the Secretary to the board.

The quorum for a meeting of the licensing board shall be five. An adjourned meeting of which the date has been communicated to all members of the board may be held without a quorum; provided that the decision of the meeting held without a quorum shall be subject to confirmation by the Collector.

3. Under clauses (b) and (c).—There shall be in every district except Angul and Khandmals a Superintendent of Excise who shall, in subordination to the Collector, and subject to the general control of the Excise Commissioner, exercise in the said district all the powers and perform all the duties conferred and imposed on the Collector by the portions of the Act specified below:—

The Superintendent of Excise, Cuttack, will be deemed to be Superintendent of Excise, Angul.

- (a) section 12, sub-section (2)—(grant of passes),
- (b) " 18, sub-section (2), clause (c)—(grant of authority to possess intoxicants not obtained from a licensed vendor),
- (c) " 18, sub-section (2), clause (g) and section 20, clause (e) to proviso (4)—(grant of permits to use *tari* for the manufacture of bread),
- (d) " 19, sub-section (1)—(grant of permits for possession of intoxicants),
- (e) " 24, clause (b)—(power to empower Excise Officers to require licensees to measure, weigh or test intoxicants).
- (f) " 31, sub-section (1)—(publication of lists),
- (g) " 67, sub-section (2)—(confiscation),
- (h) " 68—(composition of offences in respect of breaches of conditions of licences, permit or pass or general conditions applicable to such licences and release of property liable to confiscation),
- (i) " 71—(issue of warrant of arrest),
- (j) " 72—(issue of search-warrant),
- (k) " 73—(to arrest or search in person or to direct arrest or search in his presence),

- (l) section 77, sub-section (1)—(investigation of offences),
- (m) " 79—(security and bail),
- (n) " 85, sub-section (2)—(arrests, etc.),
- (o) " 87, clause (b)—(complaints or reports to Magistrate);
- " (p) " 93, sub-section (1)—(issue of distress warrants)".

4. Under clause (c).—There shall be, in addition to the Excise Commissioner and the Superintendents of Excise, the following officers who shall have rank in the order in which they are named below and of whom (1) shall exercise authority throughout the province and (2) to (6) in the areas to which they are respectively appointed:—

- (1) One Deputy Commissioner of Excise.
- (2) Inspectors of Excise.
- (3) Sub-Inspectors of Excise.
- (4) Excise petty officers.
- (5) Excise peons.
- (6) Excise clerks.

5. The areas will be fixed by the Collector in respect of Inspectors and Sub-Inspectors and by the Superintendent of Excise in respect of officers below the rank of Sub-Inspector.

6. [Under clause (d).]—The powers and duties assigned by or under the portions of the Act specified below to an excise officer appointed under clause (c) of section 7 shall be exercised and performed also, within the areas to which they are respectively appointed, by the servants of the Crown indicated below, namely:—

- (a) Section 74 (power to search without a warrant); section 77, sub-section (2) (investigation of offences) so far as it relates to the investigation of offences punishable under section 47, section 49, section 55 or section 56; section 78, sub-section (2) (stopping of proceedings); section 79, sub-section (5) (release

of persons on bail or on their own bond) ; and section 87, clause (a) (complaints or reports to Magistrate)—Police officers not below the rank of an officer in charge of a police-station ;

7. Under clause (d).—The powers and duties assigned in order II—3 above to Superintendents of Excise in districts except powers under section 24, (b) section 31 (1) and section 68, and the powers conferred upon certain Excise officers by orders XII and XIII below shall also be exercised and performed in subdivisions in all districts by the Subdivisional Officers ;
8. Under clauses (b) and (d).—The power to grant passes under sub-section (2) of section 12 for the transport of foreign liquor from their own premises to the premises of other licensed dealers may be exercised in all districts of the province by the holders of 'sale to trade' licenses for the sale of foreign liquor ;
9. Under clause (d).—The power to grant passes under sub-section (2) of section 12 for the transport of duty paid country spirit for quantities exceeding that prescribed by the local Government under sub-section (1) of that section, from wholesale depot to the premises of licensed vendors of country spirit in the districts of Ganjam and Koraput by the agents of the distillers holding licences for the wholesale depots.

III. Under clause (e) of sub-section (2) of section 7, to delegate to the Board the powers conferred on the Local Government by the portions of the Act specified below :—

- (1) Power to appoint Inspectors of Excise by direct appointment only [Clause (c) of sub-section (2) of section 7].
- (2) section 9 (1), clause (a) (power to give permission for the import of an intoxicant),
- (3) section 12, sub-section (1) (except the proviso thereto) so far as it relates to transport (power to prescribe in respect of an intoxicant the quantity thereof, no quantity in excess of which shall be transported except under a pass),

- (4) section 22, sub-section (1), clauses (a) and (b) (power to grant the exclusive privilege of manufacturing or supplying wholesale or of manufacturing and supplying wholesale country liquor or any intoxicating drug),
- (5) section 42, sub-section (1) (power to prescribe restrictions upon the cancellation or suspension of licenses, permits or passes), and
- (6) section 57, clause (a) (power to empower officers to demand the production of licenses, permits or passes);

NOTE.—The power of the Board to grant licenses under clause (4) of order No. III above has been restricted to a period not exceeding five years.

IV. Under clause (e) of sub-section (2) of section 7, to delegate to the Excise Commissioner the power specified below:—

Power to appoint, by promotion, Inspectors of Excise, and to appoint all other officers of the Excise Department below the rank of Inspector of Excise.

V. Under clause (g) of sub-section (2) of section 7, to permit the delegation—

- (1) by the Excise Commissioner to any Collector, Deputy Commissioner of Excise, Subdivisional officer or Superintendent of Excise of (1) his power to appoint officers of the Excise Department below the rank of Inspector of Excise and (2) his power, under rule 1 made under section 89 of the Act, to promote, to transfer, and to suspend, reduce, dismiss or otherwise punish such officers,
- (2) by the Collector, of all or any of his powers or duties under the portions of the Act specified below to the officer or officers designated below in respect of the particular power or duty, namely:—
 - (a) section 12, sub-section (2) (power to grant passes for the import, export or transport of any intoxicant)—to any Deputy Collector, or any officer of the Excise Department not below the rank of Sub-Inspector or who is in charge of a distillery or warehouse.

- (b) section 12, sub-section (2) (power to grant passes for the transport of any intoxicant)—to any Sub-Deputy Collector or to any officer of the Excise Department who is not below the rank of Sub-Inspector or who is in charge of a distillery or warehouse,
- (c) section 18, clause (g), and section 20, clause (e) (power to grant permits to use *tari* or toddy for the manufacture of bread)—to any Deputy Collector or Sub-Deputy Collector, or any Excise Officer not below the rank of Sub-Inspector,
- (d) section 19, sub-section (1) (power to grant permits to possess intoxicant in excess of the quantity declared to be the limit of retail sale)—to any Deputy Collector or Sub-Deputy Collector, or any Excise Officer not below the rank of Sub-Inspector,
- (e) section 71 (power to issue warrant of arrest)—to any Deputy Collector or Sub-Deputy Collector,
- (f) section 72 (power to issue search-warrant)—to any Deputy Collector or Sub-Deputy Collector,
- (g) section 77, sub-section (1) (power to investigate offences)—to any Deputy Collector.

VI. Under clause (b) of section 11.

(A) to prohibit the transport of country spirit in the circumstances, following namely :—

- (1) when manufactured in an outstill—its transport to any area in which the sale of distillery spirit is allowed,
- (2) when manufactured in a distillery—its transport to any area in which a higher duty is levied, if the special permission of the Collector to such transport has not been obtained, and
- (3) when got from a licensed shop—its transport to any area where a higher retail price is prescribed.

(B) To prohibit the transport of *ganja* and *bhang* in the following circumstances, namely :—

- (1) when got from a licensed shop—its transport to any area where a higher duty or retail price is prescribed,

(2) when obtained from the Agency tracts—its transport to ordinary tracts, and

(3) when obtained from non-excite tracts—its transport to excise tracts.

(C) Under the proviso to sub-section (1) of section 12, to direct that passes required by the general provisions of the said sub-section shall not be dispensed with in the cases of—

(a) rectified spirit ;

(b) foreign liquors of all other kinds manufactured in India, including perfumed spirit and spirit contained in drugs, medicines and chemicals, when imported or exported for any purpose ;

(c) foreign liquors of all kinds (either India-made or oversea) when transported for sale.

VII. Under sub-section (1) and (3) of section 14 to declare as specified areas, the whole of the district of Ganjam where no tari-producing tree shall be tapped and no tari (toddy) shall be drawn from any tree without such special conditions as the Board of Revenue may prescribe and without pay of a tax of—

(a) Rs. 3 0 0 per each plymra }
or date

(b) Re. 1 0 0 per each Dadasal }
(A r e n g a
wightii palm)

(c) Rs. 4 8 0 per each coco- }
nut palm

(d) Rs. 9 0 0 per each Sago }
palm

} For whole year.

} For each half year.

leviable under clause (f) of section 28; and to prohibit to such specified area under clause (b) of section 11 the transport of tari (toddy) from place outside.

VIII. Under section 27 to impose a duty on country spirit in the areas and at the rates respectively specified in the annexed table :—

(a) On spirits of different strengths transported from any distillery, depot or excise warehouse in Orissa to the premises of a licensed retail vendor, the duty shall be levied at the rates imposed on spirits of such strengths in the area in which the premises are.

- (b) On spirit transported from any distillery, depot or excise warehouse in Orissa to another such distillery, depot or warehouse, the duty shall be levied at the highest rate imposed on such spirit in any area through or into which the spirit passes.
- (c) (i) On spirit manufactured in a distillery in Orissa, the duty shall be levied at the highest rate imposed on such spirit in the area in which the distillery stands.
- (ii) On spirit stored in an excise warehouse or depot in Orissa, the duty shall be levied at the highest rate imposed on such spirit in the area served by the warehouse.
- (d) On spirit imported into Orissa, the duty shall be levied at the highest rate imposed on such spirit in any area through or into which the spirit passes.
- (e) On spirit exported from Orissa, the duty should be levied at the rate in force in the place to which the spirit is exported.

TABLE OF AREAS AND RATES.

District.	Rate of duty per London proof gallon for cases (b), (c) and (d).	Local area.	Strengths.	Rate of duty per London proof gallon for case (a).
1	2	3	4	5
	Rs. a. p.			Rs. a. p.
1. Cuttack	4 6 0	(i) The municipality of Cuttack	25 U.P.	4 6 0
			50 U.P.	4 6 0
			70 U.P.	4 6 0
	3 2 0	(ii) Rest of the district except the outstill area.	25 U.P.	3 2 0
			50 U.P.	3 2 0
			70 U.P.	3 2 0
2. Balasore	3 2 0	(i) The whole of the district ...	25 U.P.	3 2 0
			50 U.P.	3 2 0
			70 U.P.	3 2 0

District.	Rate of duty per London proof gallon for cases (b), (c) and (d).	Local area.	Strengths.	Rate of duty per London proof gallon for case (a).
1	2	3	4	5
3. Puri	Rs. a. p. 4 6 0	(i) The whole district with the exception of the distillery shops at Banpur, Arakhakuda and Brahmando and of the outstill area.	25 U.P.	Rs. a. p. 4 6 0
			50 U.P.	4 6 0
			70 U.P.	4 6 0
	3 2 0	(ii) The distillery shops at Banpur, Arakhakuda and Brahmando.	25 U.P.	3 2 0
			50 U.P.	3 2 0
			70 U.P.	3 2 0
4. Ganjam		The whole of the district	35 U.P.	8 0 0
			60 U.P.	8 0 0
5. Koraput		The whole district except the outstill area.	60 U.P.	0 7 6

IX. Under section 27, to impose a duty on foreign liquor at the rates specified below "[except (i) liquor which has been imported into British India and was liable, on such importation, to duty under the Indian Tariff Act, 1934, or the Sea Customs Act, 1878, if such duty has already been paid, or a bond has been executed for the payment thereof, and (ii) denatured spirit not so imported and (iii) rectified and foreign spirit manufactured within the Gwalior State on which duty at the British India Tariff rate has been levied by the State]," whether imported or exported, or transported or manufactured in a distillery in Orissa.

Names of articles.	Per.	Rate of duty.
1	2	3
Ale, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 reputed quart bottles.	Rs. a. p. 0 8 0
Liquors, Cordials, Mixtures and other preparations containing spirit— (a) If strength is untested	Ditto	30 0 0

Names of articles..	Per.	Rate of duty.
1	2	3
(b) If strength is tested...	Imperial gallon or 6 reputed quart bottles of the strength of London proof.	Rs. a. p. 21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
Perfumed spirit ...	Imperial gallon or 6 reputed quart bottles.	36 0 0
All other sorts of spirit ...	Imperial gallon or 6 reputed quart bottles of the strength of London proof.	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
<i>Wines.</i> — Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or 6 reputed quart bottles.	9 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit. Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit".	Ditto ...	4 8 0

NOTE.—(i) India-made rectified spirit issued to or obtained by chemists and druggists for manufacture of spirituous medicinal preparations shall pay duty at Rs. 5 per L. P. gallon, subject to such conditions as may be laid down by the Board of Revenue.

(ii) India-made rectified spirit issued to or obtained by manufacturers of perfumes and toilet preparations shall pay duty at Rs. 17-8-0 per L. P. gallon, subject to such conditions as may be laid down by the Board of Revenue.

X. Under section 27, to impose duty in the areas on the articles, and at the rates specified in the annexed table and to direct that subject to the exception noted below duty on any such articles shall be payable :—

(a) when it is imported, at the rate imposed in the area to which it is imported;

- (b) when it is exported, at the rate imposed in the area from which it is exported;
- (c) when it is transported from an excise warehouse in Orissa to the premises of a licensed retail vendor, at the rate imposed in the area in which the premises are;
- (d) when it is transported from the excise warehouse in Orissa to another such excise warehouse, at the highest rate imposed in any area through which the article passes.

THE TABLE.

Area.	Description of articles.	Rate per seer.		
		Rs.	a.	p.
Districts of Cuttack, Balasore, Angul, and Khondmals, Puri and Sambalpur,	<i>Ganja</i>	40	0	0
Districts of Ganjam and Koraput ...	"	29	0	0
Districts of Cuttack, Balasore, Angul, and Khondmals, Puri and Sambalpur.	<i>Bhang</i>	3	0	0
Districts of Ganjam and Koraput ...	"	12	8	0

Exceptions.—No duty shall be imposed—

- | | |
|---------------|------------------|
| 1. Athgarh. | 9. Khandpara. |
| 2. Athmallik. | 10. Mayurbhanj. |
| 3. Baramba. | 11. Narsinghpur. |
| 4. Baud. | 12. Nayagarh. |
| 5. Daspalla. | 13. Nilgiri. |
| 6. Dhenkanal. | 14. Pallahara. |
| 7. Hindol. | 15. Ranpur. |
| 8. Keonjhar. | 16. Talcher. |
| | 17. Tigiria. |

- (a) on *ganja* or *bhang* exported to any of the seventeen Feudatory States in Orissa noted in the margin from a licensed warehouse in any of the districts of Angul, Khondmals, Balasore, Cuttack or Puri,
- (b) on *ganja* or *bhang* exported under the authority of the Deputy Commissioner of Sambalpur to any one of the five States of Bamra, Kalahandi, Patna, Rairakhol and Sonapur.

XI. Under section 63, to prescribe that every proceeding under the Act before a Superintendent of Excise, a Subdivisional Officer or a Deputy Collector, in which the presiding officer is exercising the powers of a Collector, shall be deemed to be a "judicial proceeding" within the meaning of section 228 of the Indian Penal Code.

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XII. Under clause (c) of section 69, section 74, and sub-section (5) of section 79, to prescribe that any Excise Officer not below the rank of Sub-Inspector may exercise the powers conferred thereby.

XIII. Under sub-section (2) of section 77, specially to empower Inspectors of Excise and Sub-Inspectors of Excise to investigate any offence punishable under the Act.

XIV. Under sub-section (2) of section 78, to prescribe the following restriction upon the power of a Sub-Inspector of Excise to stop further proceedings against any person concerned or supposed to be concerned in any offence which is under investigation by such Sub-Inspector :—

If such Sub-Inspector considers that it is necessary or expedient to stop further proceedings against such person, he shall forthwith send a report through the Inspector of Excise to the Superintendent of Excise stating all the facts relating to the initiation of proceedings and his reason for thinking that further proceedings should be stopped and shall not stop such proceedings unless the Superintendent of Excise authorizes him to do so.

XV. Under section 94, to exempt throughout the province of Orissa, save where otherwise stated, the articles specified below from the provisions of the Act specified, namely :—

- (1) *Country spirit*—from the provisions of the Act relating to manufacture and possession when it is manufactured and possessed—By the Khonds and Savaras for *bona fide* home consumption as well as for use at village feasts, marriages, etc., in the Ganjam Agency excluding 122 villages, viz.—1. Tamarada, 2. Loba, 3. Gopalpuram, 4. Bavanobuddi, 5. Kistnapuru,

6. Addanguda, 7. Votajoriya, 8. Ramachandrapuram, 9. Chipurupalla, 10. Badigam, 11. Radha, 12. Parida, 13. Khetada, 14. Arli, 15. Kounaipur, 16. Pustopuram; 17. Jagannadhapur; 18. Londabatti, 19. Kujasingi, 20. Nuagam, 21. Kalamasingi, 22. Onchala, 23. Buruji, 24. Rempi, 25. Buruda, 26. Santasopuram, 27. Lakshmipuram, 28. Haripuram, 29. Anandapuram, 30. Savarabaripuram, 31. Bidduva, 32. Rasikorayapuram, 33. Jolla, 34. Oddanguda, 35. Gangarajopuram, 36. Kumalasingi, 37. Jennapuram, 38. Konchimunda, 39. Vobasingi, 40. Sorogolo, 41. Thubarada, 42. Kintada, 43. Demirijola, 44. Burujango, 45. Raghunadapur, 46. Dalimapur, 47. Pegada, 48. Sorada, 49. Koradasingi, 50. Padmapuram, 51. Govindapur, 52. Domapur, 53. Herapuram, 54. Sonnatundi, 55. Bodatundi, 56. Tuburusingi, 57. Podasahi, 58. Porisola, 59. Marlava, 60. Paindaguda, 61. Koraisingi, 62. Pothisahi, 63. Toborosingi, 64. Pekota, 65. Nemolosingi, 66. Jolango, 67. Gopalpur, 68. Sunapur, 69. Dumba, 70. Mohano, 71. Hattibadi, 72. Rajapuram, 73. Chompapur, 74. Koitopodoro, 75. Raigoda, 76. Dikkasai, 77. Krishnapuram, 78. Savarakristnapuram, 79. Kharisabi, 80. Abbapur, 81. Bhalliasabi, 82. Raida, 83. Narayanapuram, 84. Badagam, 85. Lallusayi, 86. Arkhabhadra, 87. Lonjibhadra, 88. Nilkantapuram, 89. Kothoor, 90. Sankurada, 91. Kinchilingi, 92. Lavapuram, 93. Gandabathi, 94. Oudharojolla, 95. Balaramapuram, 96. Thalasingi, 97. Ramachandrapuram, 98. Godasingi, 99. Muligumma, 100. Pailamkonda, 101. Bala-jeepuram, 102. Garabandhomettu, 103. Ravuthapuram, 104. Venkatapuram, 105. Kanusoda, 106. Mamadipalli, 107. Jagannadhapuram, 108. Boddapadu, 109. Lavanyakota, 110. Burripadu, 111. Bhimopuram, 112. Theramba, 113. Ambajarimettu, 114. Burushi, 115. Ambasari, 116. Marangi, 117. Burugam, 118. Somavalsa, 119. Guddibhadra, 120. Lavundha, 121. Devula, 122. Gongabado, of the Parlakimedi Maliahs.

- (2) Toddy (*Tari*).—The Khonds in the plains of the Dharakote and Bodogodo estates in the Ghumsur Taluk including Surada and in the Mohiri hills, the Savaras in the plains of the Parlakinedi zamindari, Tekkali and Tarla Estates, the Khonds and Savaras in 17 villages, namely—(1) Jorapalli, (2) Haradabadi, (3) Busabhadra, (4) Nakkamudi, (5) Donagara, (6) Ramagada, (7) Battapilli, (8) Sundarapalli, (9) Ambujhola, (10) Mulikotto, (11) Tinighariya, (12) Korakhali, (13) Nuvabondho, (14) Sinkudabally, (15) Ballipadra, (16) Savarakhuddidy, (17) Badmanugudu, of Chikati estate and the inhabitants of the village of a Korapadapalli, Nuvabondhe, Rungomattiya, Kottibadi and Syamasundarapalli bordering on the Agency tracts are allowed to draw *tari* or toddy free of tax from sago palms for domestic consumption but not for sale.
- (3) all intoxicants [except the preparations referred to in (4) below] upon which the full tariff or excise duty has been paid, and which are contained in medicinal preparations intended *bona fide* for medicinal purposes—from the provisions of the Act relating to possession and sale;
- (4) perfumed spirit when manufactured from duty-paid foreign spirit that has not been denatured—from the provisions of the Act relating to possession and sale;
- (5) medicated wines and similar preparations, containing foreign liquor—from the provisions of the Act relating to sale, subject to the following conditions, namely:—
- (a) if they contain alcohol equivalent to 20 per cent and not more than 42 per cent of proof spirit, they shall be sold only by—
- (i) persons licensed under the Act to sell foreign liquor or
- (ii) persons who carry on business as chemists, druggists, apothecaries or keepers of dispensaries, or who are specially approved

by the Collector and who hold a special license granted by the Collector under the Act;

- (b) if they contain alcohol equivalent to more than 42 per cent of proof spirit, they shall be sold only by persons licensed under the Act to sell foreign liquor;
- (c) if they have been manufactured in the province of Orissa they must, before sale by the manufacturer, be submitted to the Excise Commissioner for determination of the percentage of proof spirit contained in them, and on such determination being made the Excise Commissioner shall decide whether sub-clause (a) or sub-clause (b) of this clause applies to them ;
- (d) a licensee holding a license for the sale of preparations referred to in sub-clause (a) of this clause must prove to officers authorized to inspect shops that the preparations kept by him for sale do not contain alcohol equivalent to more than 42 per cent of proof spirit;
- (e) the proof required by sub-clause (d) of this clause shall be either—
- (i) a certificate from the Collector of Customs, Calcutta, or other port of import or a certificate of purchase from the importer, together with a copy of the certificate of the Collector of Customs, or
- (ii) if the preparations were manufactured in the province of Orissa, a certificate from the Excise Commissioner, or
- (iii) if the preparations were manufactured in any other part of India, a certificate from the Chief Excise Authority of that part;

Provided that the foregoing rules shall not apply to wines with added principles which have been declared as "aperitif" and are included in the list below:—

1. Bordeaux Quina by Delor Preres,
Bordeaux.

2. Byrrh.			
3. Coperetif ...	...	39.1	per cent proof.
4. Dubounet Tonic Wine...	...	32.1	" "
5. Ginger Wine by Crabbie.			
6. " by William Sanderson.			
7. " by Whiteways.			
8. Kila Lillet by Lillet ...	...	31.9	" "
9. Polwins' Iron and Quinine Wine by Descoteaux de Judec.			
10. Pomoitoe (apple life) by Whiteways		18.8	" "
11. St. Lehon Tonic wine.			
12. St. Raphael Wine by Societe de St. Raphael.		27.1	" "
13. Stowers Jamaica Ginger Liqueur.			
14. Vermouth by Cinzano and Co. ...	...	27.7	" "
15. Do. by Noilly Prat and Co. ...	...	27.8	" "
16. Do. by Martini and Rossi.			
17. Do. by F. Gancia.			
18. Do. by Martinazzi.			
19. Do. by Vitali.			
20. Schick's Wine ...	...	28.0	" "
21. Schick's Vin Tonique ...	...	29.3	" "
22. "Sherry Zilla Cocktail" by Messrs. Southard and Company, London.		35.2	" "
23. "Aperitino Rossi" ...	...	29.0	" "
24. "Royal Blackberry wine tonic and wholesome" by Messrs. H. Pierre and Company, Germany.		28.0	" "
25. "Fandango wine Cocktail" by Messrs. Harman Jousen, Holland.		38.0	" "
26. "Wawona tonic wine" of Messrs. Big Tree Wine Company, London.		32.0	" "
27. "Prince Sin Tonic wine" of Messrs. Monopole Etienne Gasqueton, Bordeaux.		33.0	" "

28. "Fernet Branca Wine" of Messrs. Fratelli Branca Milano, Itali.	84 per cent proof.
29. "Maldano Brandy Non (Brown Brandy wine)" of Messrs. Gale Leister and Company, U. K.	41 " "
30. "Quinado Ferreirinha vinho do Porto" from Africa.	32 " "
31. "Snapsvin Aromatic Schnapps wine" of Messrs. N. V. M. Cohn's wijn-En Spiritualienhandel Rotterdam.	37 " "
32. "Southard's Brandi wine" (Labelled as "XXX Sudram Brand Empire wine blended with old French Brandy).	37 " "
33. "Hobson's choice Brandy wine" by Messrs. John Maclean and Company, London.	41.3 " "
"34. 'Ramosa' Sherry Cocktail by Salvador Ramos Alamoda, 21 Cadiz, Spain.	38.8 per cent proof."
"35. Maldano's orange wine cocktail blended by Messrs. Gale, Lester and Company, Limited, Leeds."	36.7 " "
36. "Brown Brandy Wine" manufactured by Messrs. Herman Jansen, Limited, Sshiedam.	32 per cent proof spirit.
37. "Schnapps Wine" manufactured by Messrs. Herman Jansen, Limited, Sshiedam.	37.9 " "
38. "General Wine" manufactured by Messrs. Herman Jansen, Limited, Sshiedam.	41.4 " "
39. "Blackberry Wine" manufactured by Messrs. Herman Jansen, Limited, Sshiedam.	31.4 " "
40. "The Star Ginger Wine" manufactured by Messrs. Herman Jansen, Limited, Sshiedam.	30.9 " "
41. "Brandy wine" Moulive Rouge, manufactured by Sociedad Vinicola S. & L. Durlacher, Hamburg.	38 " "

42. Crown Brand Vermouth Superieur (Product of France), manufactured by Messrs. Cohn's Wine and Spirits Trading Company, Rotterdam.	35.1	per cent	proof.
43. Primo Vermouth Di Torino Fili Zanini Torino, manufactured by Messrs. Cohn's Wine and Spirits Trading Company, Rotterdam.	32.4	"	"
44. Crossed sword, The Superlative Brown Brandy Wine, manufactured by Messrs. Cohn's Wine and Spirits Trading Company, Rotter- dam.	36.7	"	"
45. Label no. 96 Ginger Wine, manu- factured by Messrs. Cohn's Wine and Spirits Trading Company, Rotterdam.	34.5	"	"
46. "Brandy wine" manufactured by Messrs. Dalman Hermanos and Company, Spain.	40	"	"
47. "Old Foxhound Rum wine" manu- factured by Hugo Peters and Company, Germany.	40.2	"	"
48. "Lubiano Brandy wine" (wine forti- fied with brandy) manufactured in Germany.	39.5	"	"
49. "Dry Pavilly Reserve—Cuvee" manufactured by Bancharde Aine and Fils, France.	20.2	"	"
50. "Chateau D'yquem—Lur—Salu- ces—1929—Mis En Bouteilles Au Chateau" manufactured by P. Chameau B. X., France.	23.3	"	"
51. "Lime cocktail" manufactured by Messrs. Rose and Company, Limi- ted, London.	35.8	"	"
52. "very old whisky wine" manu- factured by Messrs. Herman Jansen, Limited, Holland.	31.5	"	"
53. "Finest Rum wine" manufactured by Messrs. Herman Jansen, Limited, Holland	35.1	"	"

54. No. 1 Brandy wine manufactured by 31.3 per cent proof.
Messrs. Herman Jansen, Limited,
Holland.
55. Ginger wine Griffin Trade mark by 27.8 " "
Messrs. Herman Jansen, Limited,
Holland.
56. Very old Brown Brandy wine ... 36 per cent proof
(approximately).
57. Two stags—Superior cocktail wine ... 37 per cent proof
(approximately).

Manufactured by N. V. Vijuhandel, Charles Hollman Fitz and
Henri V. D. Larr Fzu, Rotterdam, Holland.

[1] 58. ---
59. ---
60. ---
61. ---

(6) Medicinal preparations containing spirit made in
India—from the provision of the Act relating
to duty when such preparations are imported
by—

(a) Government hospitals and dispensaries, charitable
hospitals and dispensaries maintained by local
authorities as defined in section 4(30) of the
Bihar and Orissa General Clauses Act, 1917, or
any other charitable hospitals and dispensaries
specified in this behalf by the order of the local
Government, on indents countersigned by the
Civil Surgeon of the district;

(b) Veterinary Assistant Surgeons, on indents
countersigned by the Director, Civil Veterinary
Department or by a Deputy Director of that
Department;

(c) any Government department or institution, on
indents countersigned by the head of the
department or institution,

from Government medical stores or from any of the
firms noted below:—

(i) Messrs. Smith Stanistreet and Company of
Calcutta;

(ii) Messrs. D. Waldie and Company of Konnagar;

(iii) Messrs. B. K. Paul and Company of
Calcutta;

(iv) Bengal Chemical and Pharmaceutical Works
Limited of Calcutta.

[1] Item Nos. 58, 59, 60, and 61 were added by
notification no. 4865-L.S.G. of 17.7.37 (see
G. Gazette of 23.7.37, Pt. III p. 380.)

[2] Item no. 62. was added by notification
no 5786-L.S.G. of 2.9.37 (see G. Gazette
of 10.9.37, Pt. III. p. 445)

- (7) Rectified spirit made in India—from the provisions of the Act relating to duty when it is imported by or issued to—
- (a) Government institutions and departments, charitable hospitals and dispensaries maintained by local authorities as defined in section 4(30) of the Bihar and Orissa General Clauses Act, 1917, or any other charitable hospitals and dispensaries specified in this behalf by order of the local Government;
 - (b) any educational institution, firm, laboratory or museum, specified in this behalf by an order of the Commissioner of Excise, for any scientific or industrial purpose other than the preparation of commodities which, when made, will themselves contain alcohol.”
- (8) Medicinal preparations prepared in accordance with prescriptions recognized in standard Ayurvedic and Tibbi medical works, by persons *bona fide* engaged in the practice of the Ayurvedic and Tibbi system of medicines, are exempted from the provisions of the Bihar and Orissa Excise Act in respect of manufacture and sale, provided no process of distillation is used in their manufacture.
- (9) Such recognized medicinal preparations as contain any hemp drugs in a very small proportion and as may be notified from time to time by the Provincial Government—from the provisions of the Act relating to import, transport, export, possession and sale, provided that their import from foreign countries is permitted only by means other than that of the post.

Note.—The executive instructions of the Government of India require the previous sanction of the Government of India to be obtained by the Provincial Government.

The previous notifications, on the subject, issued under the Madras Abkari Act and the Bihar and Orissa Excise Act are hereby cancelled so far as the Province of Orissa is concerned.

E. R. WOOD,

Secretary to Government of Orissa.

GOVERNMENT OF ORISSA.

NOTIFICATION.

The 31st March 1937.

No. 1827-L.S.G.—In exercise of the power conferred by section 89 of the Bihar and Orissa Excise Act, 1915 (Bihar and Orissa Act II of 1915), the Governor is pleased to make the following rules:—

APPOINTMENTS, TRANSFERS AND PUNISHMENTS.

1. The power to promote, to transfer and to suspend, reduce, dismiss or otherwise punish all officers of the Excise Department below the rank of Superintendent of Excise shall rest with the Excise Commissioner.

APPEALS.

2. An appeal shall lie to the Collector from any order of any officer subordinate to him and discharging functions under the Act or under any rule or order made under the Act.

3. An appeal shall lie to the Excise Commissioner from any original order made by the Collector (but not from any original order made by any officer discharging functions of the Collector) and from any order made by the Collector on appeal:

Provided that every memorandum of appeal relating to cancellation, suspension or withdrawal of a license for the retail sale of any intoxicant shall be submitted within fifteen days from the date of the order appealed against, to the Commissioner of Excise through the Collector against whose order the appeal is made. Such petition of appeal shall invariably be forwarded by the Collector to the Commissioner of Excise within ten days of its presentation with the original records of the case, if any, and with any observations the officer forwarding it may wish to make thereon. The period for the presentation of appeal shall be counted from the date of original orders and not from the date of rejection of any subsequent petition for revision.

4 (a) An appeal shall lie to the Board from any order (except orders referred to in section 35 of the Act) made, whether on appeal or otherwise by the Excise Commissioner.

Provided that when an order made by a Collector, whether on appeal or otherwise, is upheld by the Excise Commissioner, no further appeal shall lie.

(b) No appeal shall lie against orders of composition under section 68 of the Act.

5. Every memorandum of appeal shall be presented within one month from the date of the order appealed against.

6. Every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority.

IMPORT, EXPORT AND TRANSPORT.

7. The import, export and transport, respectively, of the intoxicant hereinafter specified shall be subject to the following rules, in addition to the restrictions imposed by sections 9, 10 and 12 and any prohibition made under section 11 and any rules made by the Board under sub-section (12) of section 90 of the Act.

FOREIGN LIQUOR.

Import of Foreign Liquor.

8. Imports of India-made foreign liquors, by clubs or by persons holding licenses for sale, are allowed only under cover of passes from the Collector of the importing district and only after the following conditions have been satisfied :—

- (i) the importer has obeyed all rules in force in the district or place from which the liquor is brought;
- (ii) the Chief Revenue Authority of such district or place or the officer-in-charge of the distillery, brewery or warehouse from which it was taken has made endorsements on the pass granted by the Collector of the importing district or place, and also on a copy thereof sent to him by the Collector of the importing district or place, or has himself issued an export pass in such form as may be prescribed for use in the district or place of issue;
- (iii) the Collector of the importing district has received back from the officer making the endorsement or issuing the export pass, referred to in (ii),

the copy of the import pass issued by the former, either endorsed by the latter or accompanied by the export pass issued by the latter, and

(iv) the liquor has been brought by the route and within the period specified in the pass.

(a) Imports of India-made foreign liquor, except perfumed spirit and spirit contained in drugs, medicines and chemicals, in any quantity whatever by any person for his private consumption are prohibited.

(b) The passes will be issued on the application of the intending importer—

(i) on prepayment of duty if the import is to be from Bengal, or

(ii) on bond for payment to the Collector of duty imposed under section 27 within a week after receipt of consignment, if the import is for the use of troops and is from the United Provinces or the Punjab, or.

(iii) in other cases, on bond stipulating that either a certificate from the exporting province of payment of duty in such province will be furnished, or that, failing this, duty would be subsequently credited in Orissa, within a week of receipt of the consignment.

9. (1) Passes for the import under bond of foreign liquor other than denatured spirit or rectified spirit shall be issued only to—

(a) clubs,

(b) persons authorized to cater for troops,

(c) persons holding licenses for the sale of foreign liquor,

(d) persons holding licenses to denature spirit.

Provided that the pass for the import of perfumed spirit and spirit contained in drugs, medicines and chemicals from the licensed manufacturers or licensed bonded warehouses can be granted to any person.

(2). Passes for the import of denatured spirit shall be issued only to persons holding licenses—

- (a) for wholesale or retail sale of denatured spirit, or
- (b) to possess denatured spirit in excess of the quantity fixed by the Board as the limit of retail sale.

NOTE.—For the purpose of this rule the countersignature of the Civil Surgeon of a district on an indent for denatured spirit for use in a Government hospital or dispensary or in any other hospital or dispensary under the supervision of Government shall be deemed to be a pass.

(3). Passes for the import of rectified spirit shall be issued only to—

- (a) charitable hospitals or dispensaries, maintained by local authorities as defined in section 4(30) of the Bihar and Orissa General Clauses Act, 1917;
- (b) other charitable hospitals or dispensaries specified in this behalf by order of the Provincial Government on requisitions countersigned by the Civil Surgeon of the district;
- (c) Veterinary Assistant Surgeons, on requisitions countersigned by the Director, Civil Veterinary Department, or by any of the Deputy Directors of that Department;
- (d) educational institutions, firms, laboratories or museums referred to in clause (7) of order no. XV of Government notification no. 1826-L.S.G. dated the 31st March 1937, as amended by subsequent notifications;
- (e) any other person approved by the Commissioner of Excise who may require rectified spirit for the manufacture of medicinal preparations.

10. Foreign liquor imported as aforesaid must on arrival in Orissa be taken as soon as possible to the distillery, excise warehouse or place specified in this behalf in the pass, and by the route specified therein.

(a) Indents signed by the Civil Surgeon in cases of import of spirituous medicinal preparations mentioned in clause 6(a), indents signed by the Director or Deputy Directors of the Civil Veterinary Department in cases of import mentioned in clause 6(b), indents signed by the principal, and indents signed by the head of the institution or department in cases of import mentioned in clause 6(c) of order no. XV will constitute the passes required by section 12 of the Act.

(b) Import of rectified spirit in circumstances mentioned in clause (7) of order no. XV will be under passes granted by the Collector of the district.

Export of Foreign Liquor to other Provinces in British India.

11. (1) When any person desires to remove foreign liquor from any distillery, brewery or spirit warehouse for export to any other Province in British India, under a bond for the payment of excise duty, he must execute a bond in the prescribed form, before the Collector of the district in which the distillery, brewery or spirit warehouse is situated.

(2) Such bond may be either a general or a special bond.

(3) The Collector shall sign the bond on behalf of the Governor of Orissa, as a party to the instrument.

(4) The Collector shall then intimate the fact of the execution of the bond to the officer in charge of the distillery, brewery or spirit warehouse, who shall, after the particulars thereof have been entered in the prescribed bond register, issue the liquor as if duty had been paid.

12. No liquor shall be so issued until it has been measured and proved by the officer-in-charge of the distillery, brewery or warehouse.

13. (1) A pass, in triplicate, shall be prepared by the officer-in-charge of the distillery, brewery or spirit warehouse when any liquor is issued under clause (4) of rule 11.

(2) One copy of the pass shall be delivered to the exporter, the second shall be forwarded to the Collector of the district to which the liquor is to be taken, and the third shall be retained for record.

14. (1) Each cask or other vessel containing liquor issued from a distillery, brewery or spirit warehouse, under clause (4) of rule 11 shall bear marks showing clearly the name of such distillery, brewery or warehouse, and the number of the cask or other vessel, and the nature, quantity and strength of its contents.

(2) Each such cask or other vessel shall be sealed by the officer-in-charge, and a distinct impression of the seal shall be affixed on the pass forwarded to the Collector of the district to which the liquor is to be taken under clause (2) of rule 13.

15. Accounts of all exports shall be kept, in the prescribed form, by the officer in charge of the distillery, brewery or warehouse.

16. Passes for the export of denatured spirit to other provinces in British India shall be issued only to—

(a) persons holding licenses in this province for the manufacture or wholesale sale of denatured spirit, or

(b) persons who produce permits from the Collector of the district of destination.

Export of Foreign liquor to Native States or Foreign Territory in India.

17. No foreign liquor shall be exported to any Native State or foreign territory in India unless the duty imposed thereon under section 27 has been paid.

18. Passes for the export of denatured spirit to Native States or foreign territories in India shall be issued only to—

(a) persons holding licenses in this province for the manufacture or wholesale sale of denatured spirit, or

(b) persons who produce permits from the proper authority in the Native State or foreign territory to which the denatured spirit is to be taken.

Transport of Foreign Liquor.

19. Foreign liquor (excluding denatured spirit) on which full duty has been paid under the Indian Tariff Act, 1934, or the Sea Customs Act, 1878, as amended, or under section 27 of the Bihar and Orissa Excise Act, 1915, may be transported from the premises of the holders of "sale to trade" licences to the premises of other licensed dealers, only under a pass.

20. Indiamade foreign liquors (excluding denatured spirit and rectified spirit) on which the full amount of duty under section 27 of the Bihar and Orissa Excise Act, 1915, has not been paid may be issued from a distillery or a bonded warehouse to a person holding a licence for sale of foreign liquor, on prepayment of duty in the district to which the liquor is intended to be transported and on the production of a pass granted by the Collector of that district.

21. Rectified spirit on which the full amount of duty under section 27 of the Bihar and Orissa Excise Act, 1915, has not been paid may be issued from a distillery or a bonded warehouse—

- (a) to a chemist and druggist holding a license to sell such spirit by retail for *bona fide* medicinal or surgical purposes, or
- (b) to a chemist or druggist holding a permit to obtain such spirit for the manufacture of medicines or chemicals, or
- (c) to a person holding a license for compounding and blending foreign liquor,

on prepayment of duty in the district to which the spirit is intended to be transported and only on the production of a pass granted by the Collector of that district.

22. Rectified spirit may also be issued free of duty to persons, firms, institutions, laboratories and museums in the circumstances mentioned in clause (7) of order No. XV only under passes granted by the Collector of the district to which the spirit is intended to be transported.

23. Denatured spirit may be transported from a distillery or from one wholesale shop to another or to a retail shop or to the premises of a person holding a license for possession of such spirit for business purposes, only under a pass granted by the Collector of the district to which the spirit is intended to be taken.

NOTE.—For the purpose of this rule the countersignature of the Civil Surgeon of a district on an indent for denatured spirit for use in a Government hospital or dispensary or in any other hospital or dispensary under the supervision of Government shall be deemed to be a pass.

COUNTRY SPIRIT.

Import of Country Spirit.

24. (1) Country spirit may be imported only with the permission of the Excise Commissioner, and under a bond for the payment of excise duty, and by—

- (a) a person to whom an exclusive privilege for the supply or sale of such spirit has been granted under section 22, or
- (b) a licensed wholesale dealer in country spirit.

(2) Rules 8 to 10 shall apply to such imports.

Export of Country Spirit.

25. (1) Country spirit may be exported only under a bond for the payment of excise duty and with the permission of the Excise Commissioner, which will not be given without the concurrence of the authorities of the place to which the spirit is to be taken.

(2) Rules 11 to 15 shall, so far as may be, apply to such exports.

Transport of Country Spirit.

26. Rules 11 to 15 shall, so far as may be, apply to the transport of country spirit between distilleries and spirit warehouses.

GANJA.

Import and Export of Ganja.

27. Subject to the provisions of rule 29 *ganja* may be imported by licensed wholesale vendors of *ganja* from such places as ordered from time to time by the Commissioner of Excise and under the following conditions:—

(1) In case of the Orissa Feudatory States the importer shall execute a bond in the prescribed form in favour of the Collector of the importing district binding himself, his heirs, successors and assigns to pay to the Collector of the importing district—

(a) the duty imposed under section 27, and

(b) if, on arrival of *ganja* at its destination, any deficiency in quantity (as compared with the quantity received at the source of supply) is found, a penalty duty on such deficiency at such rates as may be prescribed,

provided that the whole, or any portion, of such penalty duty may be remitted should the Commissioner hold such deficiency to be due to dryage, and

- (c) on failure to lodge *ganja* in a licensed warehouse in the importing district within a reasonable time from the date of its receipt at the source of supply, a sum equal to the duty on the entire quantity of *ganja* not so lodged.

The bond may either be a general bond in respect of imports that may be made from time to time or a special bond in respect of any specific consignment.

- (2) For each consignment of *ganja* to be imported, the importer shall obtain a pass from the Collector of the importing district in the prescribed form, authorizing import of *ganja* from the source of supply fixed by the Commissioner of Excise into a licensed warehouse in the district which is either a Government warehouse for which the importer pays such rent as may be fixed by the Collector or a private warehouse in respect of which the importer holds a licence granted by the Collector with the approval of the Commissioner.

The pass shall be in force for the period mentioned in the pass, but the term may be extended by the Collector of the importing district.

- (3) The Collector issuing the import pass shall forward two copies thereof to the Superintendent of Excise of the exporting district, noting on them the fact of the execution of the bond by the importer.
- (4) The importer or his authorized agent shall present such pass to the Superintendent of Excise of the exporting district and obtain on it the written permission of that officer to purchase *ganja*. He shall further comply with any rules that may be in force in the province of export regulating the taking of *ganja* out of that Presidency, and also such instructions in conformity therewith as he may receive from the Superintendent of Excise of the exporting district.

- (5) The *ganja* shall be brought by the route mentioned in the pass and shall, on arrival in Orissa, be taken direct and with all reasonable despatch to the licensed warehouse mentioned in the pass. *Ganja* shall then be presented with the pass to the Superintendent of Excise or such other officer as may be authorized by the Superintendent to examine, weigh and store the *ganja* on arrival.
- (6) If brought by rail, the consignment should be duly insured.
- (7) The consignment shall be weighed at the Railway station before a clear receipt is given for the consignment. In case of deficiency noticed in weight from the quantity despatched, the shortage should be noted on the Railway receipt.
- (8) *Mutatis mutandis*, this rule applies to the transport of *ganja* from the central gola to the warehouses and from one warehouse to another.

28. *Ganja* for export to any of the Feudatory States of Bamra, Kalahandi, Patna, Rairakhol, Sonapur, Bonai and Gangpur may be imported from Naugaon in the district of Rajshahi by the Deputy Commissioner of Sambalpur in accordance with the rules from time to time framed in this behalf by the Government of Bengal.

29. *Ganja* may be imported from the Government warehouse at Naugaon in the district of Rajshahi for direct transmission to, and may then be exported to, any of the States mentioned in the margin by any person who holds a permit (special or general) granted by the Excise Commissioner of Orissa or the Resident, Eastern States, subject to the condition that each consignment is covered by (i) an import pass in the prescribed form granted by the Collector of the district from which the *ganja* will be exported to the State concerned and (ii) a pass granted by the officer-in-charge of Excise in that State. All reasonable despatch shall be observed in the transmission of such *ganja* through the

1. Athgarh.	10. Mayurbhanj.
2. Athmallik.	11. Narsinghpur.
3. Baramba.	12. Nayagarh.
4. Baud.	13. Nilgiri.
5. Daspalla.	14. Pallahera.
6. Dhenkanal.	15. Ranpur.
7. Hindol.	16. Talcher.
8. Keonjhar.	17. Tigiria.
9. Khandpara.	

limits of the province of Orissa except in the case of Mayurbhanj where the permit will be granted by the Ruling Chief or any person for the time being authorized by the Ruling Chief.

30. *Ganja* imported under rule 27 may be exported from any licensed warehouse to any other Province or Presidency in British India, under conditions similar to those laid down in rule 35 below regulating the export of *bhang*.

31. *Ganja* may be exported to any of the Feudatory States in Orissa noted in the margin from a licensed warehouse in any of the districts of Balasore, Cuttack or Puri under cover of a pass granted by the Collector of the district and a permit (either general or special, granted by the Excise Commissioner of Orissa or the Resident, Eastern States, except in the case of Mayurbhanj where the permit will be granted by the Ruling Chief or any person for the time being authorized by the Ruling Chief.

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|----------------|------------------|
| 1. Athgarh. | 10. Mayurbhanj. |
| 2. Athmasalik. | 11. Narsinghpur. |
| 3. Baramba. | 12. Nayagarh. |
| 4. Baud. | 13. Nilgiri. |
| 5. Daspalla. | 14. Pallahera. |
| 6. Dhenkanal. | 15. Ranpur. |
| 7. Hindol. | 16. Talcher. |
| 8. Keonjhar. | 17. Tigiria. |
| 9. Khandpara. | |

32. *Ganja* imported under rule 28 by the Deputy Commissioner at Sambalpur may be exported to any of the seven States mentioned in that rule on the conditions:—

- (i) that the cost incurred by the Deputy Commissioner for such import has been paid by the State concerned,
- (ii) that the export is covered by a pass granted by the Deputy Commissioner and a permit, either general or special, granted by the Resident, Eastern States, and
- (iii) that arrangements are made to the satisfaction of the Deputy Commissioner and Resident, Eastern States, for the safe custody of the *Ganja* in transit through British India.

33. A traveller may import *ganja* and *bhang* personally into Orissa by land from any Indian State or foreign settlement in India up to the limit of quantity within which possession by him is allowed without a pass on the British Indian side of the frontier.

BHANG.

Import of Bhang.

34. *Bhang* may be imported only from such places as ordered from time to time by the Commissioner of Excise and only by licensed vendors of *bhang*. Rule 27 shall, so far as may be, apply to such imports.

Export of Bhang.

35. (1) *Bhang* may be exported to any other Province or Presidency in British India, provided that—

- (i) the exporter has paid the duty, if any, imposed under section 27 or has executed a bond (either, general or special) in favour of the Collector either of the district to which the *bhang* is to be taken or of the exporting district, binding himself, his heirs; successors or assigns within a specified time either to lodge the *bhang* in a licensed warehouse in the district to which the *bhang* is to be taken or to pay to the Collector of the district to which the *bhang* is to be taken a sum equal to the amount of duty chargeable on the said *bhang* in the district to which the *bhang* is to be taken under the law in force in that district. The said bond may also provide for the payment of penalty duty at such rate as may be prescribed in respect of any deficiency in quantity of the *bhang* lodged in the said licensed warehouse as compared with the quantity received in the district of export;
- (ii) it is covered by a pass granted by the Collector or officer-in-charge of Excise of the district to which the *bhang* is to be taken and is exported by the person to whom such pass has been granted or by an authorized agent of such person;
- (iii) the officer issuing the said pass has forwarded two copies thereof to the Collector of the district from which the *bhang* is to be exported;
- (iv) the Collector of the district from which the *bhang* is to be exported has endorsed on such pass an order authorizing the export;

- (v) the *bhang* is exported direct from some licensed warehouse and,
- (vi) the officer in charge of such warehouse has noted on the pass referred to in clause (ii) the following particulars:—
- (a) the number of each package,
 - (b) the gross weight of each package,
 - (c) the net weight of *bhang* in each package, and
 - (d) the name of the person to whom delivery is to be given.

(2) After the entries have been made as required by clause (vi) above, the officer shall make similar entries on the two copies of the pass referred to in clause (iii) of which he will file one copy in his office and return the other by post the same day to the officer who issued the import pass.

(3) *Bhang* shall not be issued to the exporter except within the period for which the pass referred to in clause (ii) is current, and after issue it shall be forwarded by him with all reasonable despatch to the destination and by the route specified in the pass.

36. *Bhang* may be exported to any of the seventeen Feudatory States in Orissa mentioned in rule 31 under conditions similar to those prescribed in that rule for the export of *ganja*.

37. *Bhang* may be exported to any of the Feudatory States of Bamra, Kalahandi, Patna, Rairakhol and Sonpur from a licensed warehouse at Sambalpur, on the conditions—

- (i) that the export is covered by a pass granted by the Deputy Commissioner of Sambalpur and permit, either general or special, granted by the Resident, Eastern States and
- (ii) that arrangements are made to the satisfaction of the Deputy Commissioner and the Resident, Eastern States, for the safe custody of *bhang* in transit through British India.

38. *Bhang* may be exported to the Feudatory States of Bonai and Gangpur from licensed warehouses in Sambalpur.

39. Rule 35 *mutatis mutandis*, applies to the transport of *bhang* from the central gola to the warehouses and from one warehouse to another.

Transmission of Hemp Drugs, extracts and tinctures of Hemp and medicinal preparations containing Hemp Drugs.

40. Medicinal preparations containing hemp drugs (other than the recognized medicinal preparations) exempted from the provisions of the Act under clause (9) of Order No. XV of notification no. 1826-L.S.-G. dated the 31st March 1937 may be imported only by a chemist or druggist and only for *bona fide* medicinal purposes and under cover of permits issued by the Commissioner of Excise in such form as the Board may prescribe:

Provided that if the import is from outside British India it must be by means other than the post.

41. Transmission of hemp drugs, extract and tincture of Hemp (*Cannabisindica*) or medicinal preparations containing hemp drugs by post into, within or out of the province of Orissa is prohibited except on the following conditions:—

- (i) In making such transmission, only the parcel post shall be used and the parcels shall be insured.
- (ii) The transmission shall be covered by a permit which shall, in the case of transmission to a district in Orissa, be issued by the Collector or Superintendent of Excise of the district to which the consignment is to be sent and in all other cases by the proper authorities in the province to which the parcel is addressed.
- (iii) The parcel shall be accompanied by a declaration stating the names of the consignee and the consignor, the contents of the parcel in detail, the number and date of the licenses or permits, if any held by the consignee and the consignor and such other particulars as may be required from time to time by the Excise Commissioner.
- (iv) Persons licensed to possess and sell hemp drugs and preparations thereof, and chemists and druggist permitted under rule 40 to import

medical preparations containing hemp drugs shall show distinctly in their account books the quantity of drugs received by them from time to time by post and the names of the consignor.

DURATION AND NUMBER OF LICENSES.

42. Licenses for the wholesale or retail vend of intoxicants may be granted for one year, from the 1st April to the 31st March and in the case of *tari* (toddy) in the districts of Ganjam and Koraput from the 1st October to the 30th September following subject to the following provisions:—

- (1) licenses for the retail vend of *pachwai* may be granted for any number of years up to three beginning on the 1st April, in cases where the Excise Commissioner considers this advisable;
- (2) if any license be granted during the course of the financial year, it shall be granted only up to the 31st March next following and in the case of *tari* (toddy) in the districts of Ganjam and Koraput from the 1st October to the 30th September following;
- (3) season licenses for the sale of either fresh or fermented *tari* may be granted for periods fixed by the Collector;
- (4) temporary licenses may be granted to provide for the supply of intoxicants on temporary and special occasions, *e.g.*, fairs, regimental camps of exercise, etc., and shall be limited to the period during which such temporary or special occasions last;
- (5) wholesale licenses for the supply and sale of intoxicants may be granted for any number of years not exceeding five, as the Board may decide in each case.

43. The number of licenses which may be granted for any local area shall be regulated by the needs of the people of that area, and no license for the sale of any intoxicant in any local area shall be granted unless it is required either to meet an ascertained demand for such article or to counteract supply through illicit sources.

44. The general principles below stated shall be borne in mind, and shall be applied by Collectors or the Licensing Board so far as possible in fixing the number of licenses to be granted for the retail sale of liquor for consumption on the premises of the vendor:—

Liquor shops should not be so sparsely distributed as to give to each a practical monopoly over a considerable area, or at least such a monopoly should only be allowed when prices can be effectively fixed. At the same time, two or more shops should not be equally convenient to a considerable number of persons. In other words, liquor shops need not be so limited in number as to make it practically impossible for a resident in a particular area to get his liquor except from one particular shop; but it should only be possible for him to get his liquor from two different shops at the cost of considerable inconvenience, and he ought to have as little freedom of choice in the matter as possible.

LOCATION OF SHOPS.

45. (1) No new shop shall be licensed for the consumption of liquor on the vendor's premises:—

- (a) in a market-place, or
- (b) at the entrance to a market-place, or
- (c) in close proximity to a bathing ghat, school, hospital, place of worship, factory or other places of public resort, or
- (d) in the congested portion of a village.

(2) So far as practicable, an established liquor shop licensed for the consumption of liquor on the premises should not be allowed to remain on a site which would not under clause (1) of this rule, be permissible for the location of a new shop.

(3) In areas inhabited by aboriginal tribes, country spirit shops shall not be licensed to be placed immediately on the side of a main road or in any other prominent position that may place temptation in the way of the aborigines.

46. In granting licenses for new shops, and, as far as practicable, in granting licenses for established liquor shops, the Collector shall have regard to the following principles:—

- (a) a liquor shop should not be inaccessible to consumers, but it should not be in such a

situation as to obtrude itself on the attention of the public or to render persons passing by subject to annoyance from persons drinking;

(b) in towns, the position of a liquor shop should be so far public that persons entering it should not escape observation, and it should be such as to render supervision easy, but it should not be so prominent as to compel attention, e.g., by occupying a whole side of a public square;

(c) a liquor shop should never occupy a position to which the near neighbours object on grounds which, upon inquiry, appear to be sufficient and free from malice or ulterior motives.

47. No new licenses for the retail sale of liquor at any place within two miles of the border of another district shall be granted unless the Collectors of both districts concur, or, if they fail to concur, unless the Excise Commissioner so directs.

48. No outstill license shall be granted for any place within five miles of any distillery area situated either in the Province of Orissa or in any adjoining British Province, except under very special circumstances, e.g., the existence of a large mart.

49. *Except with the previous sanction of the Provincial Government, which will only be granted in exceptional cases, shops shall not be licensed for the retail sale of any intoxicant within two miles of the border of any of the Feudatory States of Bamra, Patna, Rairakhol, Sonpur, Nilgiri and Tigris, or within three miles of the border of any of the following Feudatory States, viz. :—

- | | |
|----------------|-------------------|
| (1) Athgarh. | (9) Hindol. |
| (2) Athmallik. | (10) Keonjhar. |
| (3) Baramba. | (11) Khandpara. |
| (4) Baud. | (12) Mayurbhanj. |
| (5) Bonai. | (13) Narsinghpur. |
| (6) Daspalla. | (14) Nayagarh. |
| (7) Dhenkanal. | (15) Ranpur. |
| (8) Gangpur. | (16) Talcher. |

Provided that in the case of the border between the State of Bamra and the British districts of Angul and Khondmals the limit shall be three miles.

*The Chiefs of the Feudatory States noted in rule 49 are also expected to observe the same distance limits as regards shops in their territories.

50. License for the sale of foreign liquor for consumption on the vendors' premises shall only be granted in places where there is a proved demand on the part of a class of drinkers accustomed to foreign liquor, e.g., in large industrial centres, or in towns where there is a population specially accustomed to drinking such liquor.

PROHIBITION OF GRANT OF RETAIL LICENCES TO CERTAIN PERSONS.

51. Licenses for the retail sale of any intoxicant shall not ordinarily be granted:—

- (a) to any persons who have been convicted by a Criminal Court of a non-bailable offence; or
- (b) to former licensees who are in arrears to Government, or whose conduct has been found to be unsatisfactory, or who have been found guilty within the previous five years, of any serious breach of the conditions of their licenses.

52. No license shall be granted to an outstill licensee for the retail sale of distillery spirit or *tari* in a shop within five miles of his outstill.

53. No license shall be granted to a distillery shop licensee for the retail sale of outstill spirit or *tari* in a shop within five miles of his distillery shop.

54. (a) No license shall be granted to a person who holds or is the agent or servant of any person holding a similar license in an adjoining area in an Indian State.

(b) Village officers shall not be granted licenses.

PROHIBITION OF SALE TO CERTAIN PERSONS.

55. (1) No intoxicant shall be sold—

- (a) to any Railway servant at the time on duty, to any Excise, Salt or Police officer below the rank of Sub-Inspector or any village choukidar being in uniform, any European vagrant under Police escort, or any insane person, by any licensed vendor or by the agent or servant of any licensed vendor, or

(b) to any soldier, whether in uniform or not, or any member of a soldier's family, or any camp follower, by any licensed vendor or the agent or servant of any licensed vendor, unless such licensed vendor has been approved by the General Officer Commanding the Division or the Officer Commanding a cantonment or camp.

(2) In this rule,—

- (i) "soldier" does not include a commissioned officer, a volunteer, or a soldier in civil employ, and
- (ii) "camp-follower" means a person (other than a soldier or a private servant) whom the person selling an intoxicant knows or has reason to believe to have a right to be in cantonments;
- (iii) the expressions "soldier", "member of a soldier's family" and "camp-follower" do not include an Indian soldier or a member of an Indian soldier's family, or an Indian camp-follower, when such soldier or camp-follower is absent from his regiment.

ASCERTAINMENT OF LOCAL OPINION PRIOR TO THE GRANT OF CERTAIN LICENCES FOR THE SALE OF LIQUOR EXCEPT IN THE AREAS WHERE LICENSING BOARDS HAVE BEEN CONSTITUTED.

Licenses for the retail sale of spirit or tari for consumption on the vendor's premises.

56. (1) On or before the 20th October the Collector shall prepare a list showing what licenses it is proposed to grant for the retail sale of spirit or *tari* (toddy) for consumption on the vendor's premises, for the next period of settlement. Such list in case of *tari* (toddy) shops in the districts of Ganjam shall be prepared on or before the 30th June.

(2) The said list shall specify, as accurately as may be possible, the locality of the premises to be licensed, and shall distinguish proposed new licenses from existing licenses which it is proposed to renew.

57. Before the 1st November and in case of *tari* (toddy) in the district of Ganjam before the 10th July, the Collector shall—

- (a) affix the notice required by clause (a), and proclaim the notice required by clause (b), of section 31, and

- (b) send a copy of the list to the Chairman of the District Board and an extract to the Chairman of each Municipality as required by clauses (c) and (d) of section 31, and
- (c) send to the Commanding Officer of each cantonment an extract reproducing so much of the said list as relates to shops within the limits of the cantonment or within a distance of two miles from those limits, and
- (d) give such opportunity as he thinks to be required for the expression of opinion—
 - (i) by Railway authorities, on proposals for the grant of licenses for shops near railway stations;
 - (ii) by Forest Officers, on proposals for the grant of licenses for shops for supplying spirit or *tari* (toddy) to aboriginal tribes inhabiting forests; and
 - (iii) by large employers of labour in tea gardens, mills, factories and coal mines, on proposals for the grant of licenses for shops for supplying spirit or *tari* (toddy) to their labourers.

58. The Chairman of each Municipality shall cause a copy of the extract sent to him under rule 57, clause (b), to be conspicuously affixed at the central office of the Municipality for a period of not less than seven days expiring before the 14th November and before the 20th July in the case of *tari* (toddy) in the district of Ganjam and shall send to each member of each Ward Committee (if any), not later than the 5th November and before the 14th July in the case of *tari* (toddy) in the district of Ganjam, a copy of so much of the extract as relates to shops situated in his ward.

59. All objections and opinions with respect to proposals contained in the list referred to in rule 56 must be sent so as to reach the Collector by the 15th November and by the 25th July in the case of *tari* (toddy) in the district of Ganjam and the Commanding Officer of each cantonment must inform the Collector by the same date whether he consents to the proposals contained in the extract sent to him under rule 57, clause (c).

60. (1) In all Municipalities, and in all towns other than Municipalities with a population of 20,000 or more, a local Committee, constituted in such manner as the Board of

Revenue, with the approval of the Provincial Government, may decide, shall, unless the Provincial Government in any case otherwise direct be formed, by the 15th November and by the 25th July in the case of *tari* (toddy) in the district of Ganjam to consider and advise the Collector upon the proposals contained in the list referred to in rule 56 above regarding the number of licenses and the location of shops.

(2) The Collector shall record the opinion of the Committee upon the proposed number of licences and location of shops and upon the objections which he has received by the said date; and if that opinion is not accepted by him, he shall record his reasons for disagreement.

61. On or before the 30th November and by the 30th July in the case of *tari* (toddy) in the district of Ganjam the Collector shall submit to the Commissioner of Excise the list referred to in rule 56 as revised by him under section 34, and the objections and opinions which he has received by the 15th November, and a report of the proceedings of the Committee referred to in rule 60 and his own opinion.

PROCEDURE TO BE FOLLOWED FOR SETTLEMENT OF EXCISE SHOPS IN THE AREAS WHERE LICENSING BOARDS ARE CONSTITUTED.

62. (1) The licensing board shall be newly constituted every third year in the month of October, in which month elections of members to represent them shall be held by the Municipal commissioners, non-official members of the Legislative Assembly, the principals of colleges and headmasters of high schools, temperance societies and excise licensees.

(2) Before the 1st day of August, the Collector shall prepare and publish lists of (a) principals and headmasters and (b) excise licensees who are entitled to vote in these elections.

(3) The Collector shall decide all questions regarding the time and place of elections under these rules, and, where necessary, appoint a suitable person to be election officer. All disputes regarding the elections shall be decided by the Collector, whose decision shall be final. He shall give at least ten days' clear notice of such election. Voting shall be by ballot.

(4) If anybody entitled to elect a member to the board fails to do so the Collector shall appoint a member from among that body, and if such representatives decline the seats, he may nominate the other persons to the seats.

(5) The licensing board shall hold office for three years commencing from 1st day of November of the year in which it is constituted. Any vacancy among the members of the board shall be filled in the manner prescribed for the election or appointment, as the case may be, to a newly constituted board, of a member of the class to which the late member belonged.

(6) The duties of the licensing board shall be—

- (a) to meet at least once a year not later than the fifteenth day of January to decide, subject to the provision of any order issued by the Provincial Government under section 7 (2) (b) of the Bihar and Orissa Excise Act, the number of excise shops for the ensuing excise year and the area within which each shop shall be situated and to select licensees for such shops;
- (b) to meet when convened by the Collector, for the purpose of giving him advice on matters connected with excise, of selecting licensees when vacancies occur, or of deciding matters arising from breach of the conditions of licenses;
- (c) to meet when convened by a requisition addressed to the Chairman by not less than four members;
- (d) to communicate a minute of its proceedings and its decision to the Collector within fifteen days of the date on which the meeting is held.

(7) At least thirty days previous to the date fixed for the meeting prescribed under sub-rule (6) (a) the licensing board shall cause to be prepared and published in the manner prescribed by sub-rule (8) a list specifying—

- (i) the licenses of various kinds it proposes to grant for the ensuing excise year;
- (ii) as accurate a description as is possible of the locality and site of the premises to be licensed; and

(iii) the latest date for receipt of written objections to its proposals (such date being not earlier than seven days previous to the date fixed for the meeting) from any of the following :—

- (a) persons paying municipal rates residing in the municipality;
- (b) railway authorities on proposals for the grant of licenses for shops near a railway workshop;
- (c) employers of labour on a large scale on proposals for the grant of licenses for shops near their factories or places of business;
- (d) the Commanding Officer of any cantonment on proposals for the grant of licenses for shops in proximity to cantonment boundaries;
- (e) the governing body of any religious, philanthropic or educational institution on proposals for the grant of licences for shops in proximity to such institution;

and shall give full consideration to such objections at the aforesaid meeting and hear evidence, if it is considered necessary in support of such objections, should objectors express a desire to produce the same.

(8) The board shall—

- (a) cause a copy of the list prescribed under the preceding rule to be exhibited at the central office of the municipality and at the Collector's office; and
- (b) cause an extract of so much of the list as relates to shops situated in a ward of a municipality to be sent to the Commissioner or Commissioners representing that ward.

(9) The Excise Commissioner shall have the right of appeal to Government—

- (a) against the decision of the licensing board regarding the location of shops; and
- (b) against any decision of the board which he regards as illegal, inequitable or impracticable.

- (10) In cases where a shop is abolished by the licensing board, the licensee shall have no right of appeal.
- (11) No licensee shall have any claim to the renewal of his license or any claim to compensation on the determination thereof.

RESTRICTIONS ON THE EXERCISE OF POWERS CONFERRED
BY SECTIONS 69 AND 70.

63. No Excise officer below the rank of Inspector shall exercise any of the powers conferred by section 69 (entry, inspection, testing, seizure, etc.) in respect of any licensed place of manufacture or storage which is under the charge of an Excise officer, unless he is specially authorized in writing by the Collector to do so.

64. (1) Officers below the rank of Sub-Inspector in the Excise or Police Department, or of Preventive Officer in the Customs Department, or of Kanungo in the Land Revenue Department may exercise the power conferred by section 70 (arrest without warrant, seizure and search) in open places only.

(2) The expression "open places" in this rule means "open" in the ordinary sense as opposed to "closed", but does not include a dwelling-house.

65. Any officer who, outside his local jurisdiction, arrests any person or seizes any article under section 70 shall without delay make over such person or article to an Excise officer having local jurisdiction, or to the officer in charge of the nearest police-station.

INFORMATION AND AID TO EXCISE OFFICERS.

66. The information which officers referred to in section 75 are required to give of breaches of provisions of the Act shall be given to the Collector or the Subdivisional officer or to the nearest Excise officer having jurisdiction to investigate the offence.

67. No Excise officer below the rank of Sub-Inspector shall request any officer referred to in section 75, sub-section (1), to aid him in carrying out the provisions of the Act or of any rule, notification or order made, issued or given under the Act.

68 (1) When any Excise officer not below the rank of sub-Inspector requires the aid of any officer referred to in section 75, sub-section (1), in making any arrest or search under the Act, he shall send—

- (a) if the aid of the police is required—to the officer in charge of the police-station within the limits of which the arrest or search is to be made, or
- (b) if the aid of any other officer referred to in the said sub-section is required—to the nearest superior officer of the department or body which he serves,

a requisition (which shall be in writing, if the exigencies of the occasion permit) stating the nature of the aid required and the reasons for which it is required.

(2) If any officer to whom a requisition is sent under clause (1) of this rule feels unable to render the aid required, he shall forthwith inform the officer who sent the requisition of his reasons for withholding it, and shall, if necessary, refer to his immediate superior for instructions.

69. A village chaukidar or dafadar shall not be required to aid Excise officers in carrying out any provisions of the Act, or of any rule, notification or order made, issued or given under the Act, except in the matter of making an arrest, search or seizure or a distraint of movable property within the village, union or circle for which he is appointed.

GRANT OF EXPENSES TO WITNESSES.

70. Expenses of witnesses appearing under summons or produced before any Court in excise cases may be granted by the Court in accordance with the following rules, namely:—

- (a) in the case of servants of the Crown—rules in force for the grant of travelling allowances of servants of the Crown;
- (b) in the case of other persons—the rules made by the High Court for the grant of expenses to witnesses in criminal cases, and
- (c) expenses of witnesses appearing under summons or produced before the Collector or the Superintendent of Excise in excise cases dealt with departmentally may be paid from their contingent allowances.

GRANT OF COMPENSATION.

71. Compensation for loss of time may be granted to persons referred to in section 89, clause (n), by the Collector or by the Magistrate before whom they are charged.

72. Such grant shall be made under the same condition as grants of expenses under the rules referred to in clause (b) of rule 70 and shall be subject to the maximum limit prescribed by those rules for the grant of expenses.

The previous notifications, on the subject, issued under the Madras Abkari Act, 1886, and the Bihar and Orissa Excise Act, 1915, are hereby cancelled so far as the Province of Orissa is concerned.

E. R. WOOD,

Secretary to Government of Orissa.

RULES ISSUED BY THE GOVERNMENT OF ORISSA
UNDER THE OPIUM ACT, I OF 1878.

NOTIFICATION.

The 31st March 1937.

No. 1828-L.S.-G.—In exercise of the powers conferred by sections 5 and 13 of the Opium Act, 1878 (I of 1878), as amended by the Devolution Act, 1920 (XXXVIII of 1920), the Governor of Orissa is pleased to make the following rules:—

These rules may be called the Orissa Opium Rules, 1937—

DEFINITIONS.

1. In these rules, unless there is something repugnant in the subject or context,—

(1) "India" means British India, together with any territories of any Native Prince or Chief under the suzerainty of His Majesty, exercised through the Government of India or any Government or Officer subordinate thereto, and includes the French and Portuguese settlements enclosed within British Indian territory, or bordering on the Arabian Sea (east of Karachi) or Bay of Bengal.

(2) "Orissa" means the territories for the time being administered by the Governor of Orissa.

(3) "Board" means the Board of Revenue.

(4) "Commissioner" means the Commissioner of Excise, Orissa.

(5) "Collector" means the chief officer in charge of the Revenue administration of a district, and includes a Superintendent of Excise and any officer empowered by the Board by name or in virtue of his office, to perform all or any of the functions of a Collector under these rules.

(6) "Preventive officer" means an officer of a department mentioned in section 14 of the Opium Act, 1878.

(7) "Opium" means—

- (i) the capsules of the poppy (*Papaver somniferum L.*);
- (ii) the spontaneously coagulated juice of such capsules which has not been submitted to any manipulations other than those necessary for packing and transport; and
- (iii) any mixture, with or without neutral materials, of any of the above forms of opium;

but does not include any preparation containing not more than 0.2 per cent of morphine;

(8) "Tola" means a weight of one hundred and eighty grains Troy.

(9) "Seer" means a weight of eighty tolas.

(10) "Licensed vendor" means a person to whom a license for the sale by retail of opium has been granted by the Collector under these rules.

(11) "Licensed druggist" means a person to whom a permit for the sale by retail to the public of opium and poppy-heads for medicinal purposes or manufacture and for the similar sale of intoxicating drugs used for purposes other than smoking has been granted by the Collector under these rules.

(12) "Excise Officer" means the Collector or any officer or other person appointed or invested with powers under section 7 of the Bihar and Orissa Excise Act, 1915.

(13) A qualified medical practitioner means—

- (i) any person registered as a medical practitioner under the Medical Act, 1858, and any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or
- (ii) any person registered as a dentist under the Dentists' Act, 1878, and any Act of Parliament amending the same, or

- (iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist as the case may be under the Medical Act, 1858, the Dentists' Act, 1878, and any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India, and approved by the Collector for the purpose of these rules or of corresponding rules for the time being in force in any part of British India.
- (iv) any other person engaged in scientific, medical, dental or veterinary practice and approved by the Excise Commissioner for the purpose of these rules or of corresponding rules for the time being in force in any part of British India:

Provided that the Excise Commissioner may declare any "medical practitioner" to be deprived of the privilege of a medical practitioner under these rules by reason of unprofessional conduct in respect of the import, export, transport, use or prescription of opium or by reason of conviction under the Excise or Opium Act, or the Dangerous Drugs Act.

(14) "Manufacture." means as in Chapter II of the Dangerous Drugs Act and rule 5 of Part III of the Central Opium Rules, 1934.

MANUFACTURE OF OPIUM.

2. (a) Opium shall not be manufactured anywhere in Orissa: Provided that with the special permission of the Provincial Government opium purchased from the Government Factory at Ghazipur may be remanufactured by or on behalf of the Provincial Government in the form of tablets or pills for sale as Excise Opium: Provided further that opium mixtures may be manufactured from raw opium lawfully possessed by persons authorised by the Provincial Government under their rules prescribed for the purpose:

Provided further that confiscated and damaged opium may be remodelled by or on behalf of the Provincial Government with a view to making it fit for excise purposes, subject to the condition that the remodelled opium shall be in a form enabling it to be distinguished from the excise opium issued from the Government Factory at Ghazipur.

(b) Any person may manufacture opium mixtures for his own consumption and not for sale from opium lawfully possessed by him in accordance with these rules.

(c) Any person who has been granted a druggist's permit by the Collector under these rules may manufacture opium mixtures from opium lawfully possessed by him.

POSSESSION.

3. (1) Any person may possess—

(a) Opium to the extent of one tola and a half in the districts of Cuttack, Angul and Khondmals, Balasore, Puri and Sambalpur, one tola in the non-Agency tract of the district of Ganjam and two tolas in the Agency tracts of the province and poppy heads to the extent of ten tolas in the districts of Cuttack, Angul and Khondmals, Balasore, Puri and Sambalpur and without limit in the districts of Ganjam and Koraput provided the said articles have been bought by retail from a licensed vendor or similarly purchased (for medicinal purposes) from a licensed druggist.

(b) opium mixture purchased, from a licensed druggist or manufactured in accordance with the rules framed by the Governor-General in Council under sub-section (2) of section 5 of the Dangerous Drugs Act, 1930:

Provided that the quantity of the raw opium contained in the opium mixture referred to above shall not, in the aggregate, exceed the limit of possession specified in clause (a) above.

(2) Subject to the conditions of his license, a licensed vendor of opium may possess any quantity of opium if bought from the Government treasury, or taken over from another licensed vendor under rule 21, or to the extent of one seer if bought from another licensed vendor under rule 12.

(3) Subject to the conditions of his permit, a licensed druggist may possess—

(a) opium to the extent of one seer and poppy-heads to the extent of 10 seers which he has bought from a licensed vendor, or from another licensed druggist under rule 12 or, in the case of opium from the Government treasury;

- (b) medicinal drugs, not being preparations used for smoking purposes, to the extent of one seer provided that he has manufactured the same from opium of which he is permitted by these rules to be in possession, or has purchased them from another licensed druggist:

Provided that when such drugs are obtained by purchase from a licensed druggist not in the vicinity, the consignment shall be subject to the same conditions as are prescribed in rules 4 to 7 inclusive.

(4) Any person who has been a licensed vendor or licensed druggist may, with the sanction of the Collector possess any quantity of opium, poppy-heads or intoxicating drugs as the case may be, of which at the time of the expiry of his licence or permit he is in lawful possession in accordance with the conditions of such license or permit and of these rules, till such time as he shall have disposed of or surrendered the same under these rules.

(5) A person to whom a pass has been granted for transport, import or export under these rules, or who has been authorized by a special order in writing of the Collector to possess opium or a medicinal drug containing opium or poppy-heads in quantities exceeding those specified in this rule, may possess the opium or such medicinal drug, or poppy-heads covered by such pass or special order, as the case may be.

(6) Any servant of the Crown may, as such, possess opium and poppy-heads and decoctions of poppy-heads which have come into his possession in the course of his official duties:

Provided that he shall dispose of such opium and poppy heads and decoctions of poppy-heads in such manner as may be directed by his superior officer or required by the orders made or instructions given by the Provincial Government in that behalf.

TRANSPORT.

4. A licensed vendor of opium or a licensed druggist may transport opium, medicinal drug containing opium or poppy-heads, as the case may be, under a pass granted by a Collector in accordance with the following rules, but not otherwise.

5. (1) When a licensed vendor or a licensed druggist desires to transport opium, medicinal drug containing opium

or poppy-heads, he must obtain a pass for each consignment from the Collector of the district from which transport is desired.

(2) The pass shall specify—

- (a) the time within which the transport must be effected,
- (b) the place from which the consignment is to be transported,
- (c) the name of the consignor,
- (d) the name of the person in charge of the consignment,
- (e) the name of the consignee,
- (f) the number of packages, and the weight and contents of each, and
- (g) the place to which the consignment is to be transported.

(3) Each package in the consignment shall be stamped in the presence of the Collector with his official seal.

6. (1) Save as provided in rule 7, the bulk of a consignment may not be broken during transit.

(2) A Collector granting a pass for transport under rule 5 may make it a condition of such grant that the bulk of the consignment for which the pass is granted shall not (save as provided in rule 7) be broken until the Collector of the district to which transport is authorized, or some officer authorized by such Collector in that behalf, has examined the consignment at the place specified in the pass as that to which the consignment is to be transported :

Provided that such examination shall be made within seven days from the date on which the Collector of the district to which transport is authorized, or an officer in charge of a subdivision of such district has had the pass delivered to him.

(3) If after examination under the last foregoing clause, the examining officer is of opinion that the packages have not been opened or tampered with in transit (save as provided in rule 7) if their number is complete; and if they are found

to be not less or more than the full weight specified in the pass (a deduction being allowed for dryage in the case of opium to one quarter per cent, and an addition of a similar amount being allowed where the contents of the packages appear to have been moistened by exposure to rain or damp) the consignment shall be made over to the consignee specified in the pass, the pass being retained by the examining officer. Otherwise the consignment shall be detained pending the orders of the Collector.

7. Any preventive officer may at any time examine consignments of opium or poppy-heads in transit. If after such examination the preventive officer is of opinion that the packages fulfil the conditions specified in rule 6 (3), the consignment shall be allowed to pass. Otherwise the case shall be reported for the orders of the Collector of the district in which such examination takes place.

IMPORT.

8. (1) Opium or poppy-heads or medicinal drugs containing opium not being preparations used for smoking, may be imported on account of the Provincial Government.

When the import is from a foreign country, a permit from the Commissioner will be necessary in such form as the Board may prescribe.

(2) The import of opium or medicinal drugs containing opium from outside British India is permitted only by sea and by means other than the post, and only by persons who have been authorized by the Commissioner to import (or their authorized agents).

(3) Whenever any such person desires to import opium or any medicinal drugs containing opium he must obtain a permit in such form as may be prescribed by the Board before indenting for the same.

The permit will be issued without fee by the Commissioner and will cover each import and also transport of the drug to the place of business of the importer.

(4) The import by land of opium or medicinal drugs containing opium or poppy-heads from another part of India

into Orissa by means other than the post is permitted in the following cases:—

- (i) by any person if obtained on a bona fide prescription of a qualified medical practitioner,
- (ii) by a licensed druggist of a qualified medical practitioner in Orissa under a permit granted by the Collector of the district into which the import is desired:

Provided that a bona fide traveller coming into the province of Orissa from another part of India may bring with him opium personally into Orissa by land from any Indian State or foreign settlement in India up to the limit of quantity within which possession by him is allowed without a pass on the British Indian side of the frontier.

EXPORT.

9. (1) The Provincial Government may export opium poppy-heads or medicinal drugs containing opium not being preparations used for smoking, on its own account.

(2) Opium, medicinal drugs containing opium or poppy-heads may be exported to the Tributary and Political States subject, while in transit through British territory, to the conditions of rules 4 to 7 both inclusive provided it is covered by an import pass issued by the Resident, Eastern States.

Opium can be issued to such States only from such Government treasuries as may be specified by the Commissioner.

(3) Medicinal drugs containing opium or poppy-heads may be exported by a licensed vendor or druggist—

(i) on a bona fide prescription of a qualified medical practitioner; or

(ii) on the production—

(a) in the case of export to a district in British India, of permission from the Collector of that district; or in the case of a hospital or a charitable dispensary, of orders countersigned by a Civil Surgeon; an officer of the Indian Medical Service or an officer of the Royal Army Medical Corps; or the Director of the Civil Veterinary Department.

(b) in the case of export to a Native State or a foreign territory in India, of permission from the proper authority therein;

Provided that in all cases of export under clause (ii) of this rule, a pass must be obtained from the Collector of the district from which the opium, or medicinal drugs containing opium or poppy-heads are despatched. A copy of such pass shall be sent to the Collector of the district to which the import is desired or to the authority in the Native State or foreign territory by whom permission to import was given, as the case may be.

(4) A bona fide traveller leaving Orissa may subject to such rules as may be in force *at the places through which he passes and* at his destination, take with him any opium, medicinal drugs containing opium, or poppy-heads which he may lawfully possess under rule 3.

TRANSMISSION BY POST.

10. (1) Except as provided in sub-rule (2) no person shall transmit opium, medicinal drugs containing opium and poppy-heads by post into, within, or out of, the province of Orissa.

(2) Any chemist licensed to possess and sell such medicinal drugs containing opium and poppy-heads shall be at liberty to transmit such drugs by post under the following conditions:—

(i) In making such transmission, only the parcel post shall be used and the parcels shall be insured.

(ii) The transmission shall be covered by a permit which shall, in the case of transmission to a district in Orissa, be issued by the Collector to which the consignment is to be sent and in all other cases by the proper authorities in the province to which the parcel is addressed.

(iii) The parcels shall be accompanied by a declaration stating the names of the consignee and consignor, the contents of the parcels in detail, the number and date of the permit covering the transmission, the number and date of the licenses held by the consignee and consignor and such other particulars as may be required from time to time by the Excise Commissioner.

- (iv) The consignee shall show distinctly in his account books the name of the consignor and the quantity of drugs sent to him from time to time by post.

Foot Note.—Attention is drawn to the following provision under the Dangerous Drugs Act, 1930.

In pursuance of sub-clause (i) of clauses (j) and (l) of section 2 of the Dangerous Drugs Act, 1930 (II of 1930), the Governor (General in Council) is pleased to declare that the bringing and taking of a dangerous drug into and out of the provinces specified in the first column of the Schedule hereto from and into any territory specified in the corresponding entry in the second column thereof, each such territory being the territory of a Prince or Chief which is adjacent to or enclosed by the territories of the province concerned shall be inter-provincial import and inter-provincial export respectively.

SCHEDULE.

Bihar and Orissa. (1) Athgarh, (2) Athmallik, (3) Bamra, (4) Baramba, (5) Baud, (6) Bonsi, (7) Daspalla, (8) Dhenkanal, (9) Gangpur, (10) Hindol, (11) Kalahandi, (12) Keonjhar, (13) Khandpara, (14) Kharsawan, (15) Mayurbhanj, (16) Narsingpur, (17) Nayagarh, (18) Nilgiri, (19) Pal-Lahara, (20) Patna, (21) Rairakhol, (22) Ranpur, (23) Seraikela, (24) Sonpur, (25) Talcher (26) Tigiria.

[Government of India, Finance Department (C.R.) Notification no. 7, Dangerous Drugs, dated 22nd June 1934.]

SALE.

Wholesale.

11. Opium cakes weighing half a seer or one seer shall be supplied from the Government sub-treasury or treasury on prepayment at such rates as the Provincial Government may, from time to time, prescribe by notification in the *Orissa Gazette* to a licensed vendor or licensed druggist only:

Provided that the quantity sold to a licensed druggist shall not exceed one seer.

12. (1) Subject to the conditions of his license, a licensed vendor of opium may sell wholesale to another licensed vendor of opium or to a licensed druggist, any quantity not exceeding one seer in weight, of opium bought from the Government treasury or sub-treasury.

(2) Subject to the conditions of his license, a licensed vendor of poppy-heads may sell wholesale to another licensed vendor of poppy-heads or to a licensed druggist any quantity not exceeding ten seers in weight of poppy-heads.

(3) Subject to the conditions of his license, a licensed druggist may sell wholesale to another licensed druggist any quantity, not exceeding one seer, of medicinal drugs containing opium not being preparations or admixture used for smoking.

(4) A person who has been a licensed vendor or a licensed druggist may on the expiration of his license or permit, with the sanction of the Collector sell wholesale to another vendor or druggist, as the case may be, any opium, poppy-heads or medicinal drugs containing opium of which he has been lawfully in possession under these rules and the conditions of the license or permit.

(5) A licensed vendor of opium or of poppy-heads may under special order in writing of the Collector, sell opium or poppy-heads, as the case may be, wholesale to any person and in any quantity specified in such order.

Retail.

13. (1) A person to whom a license has been granted by the Collector may sell opium by retail in accordance with the conditions specified in the license.

(2) The opium shall not be boiled before sale for any purpose whatever.

(3) A licensed druggist may sell by retail opium, poppy-heads and medicinal drugs containing opium not being preparations used for smoking, for medicinal purposes and in accordance with the conditions specified in his permit, but not otherwise.

(4) The licensee shall not sell to anyone person, at one time, opium in greater quantity than $1\frac{1}{2}$ tolas in the districts of Cuttack, Angul and Khondmals, Balasore, Puri and Sambalpur, one tola in the non-Agency tract of the district of Ganjam and two tolas in the Agency tracts of the province or medicinal drugs containing opium provided the opium contained in the same is not more than one and half tolas in the districts of Cuttack, Angul, and Khondmals, Balasore, Puri and Sambalpur and without limit in the districts of Ganjam and Koraput or poppy-heads in greater quantity than ten tolas :

Provided that medicinal drugs containing opium may be sold for bona fide medicinal purposes on a prescription of a qualified medical practitioner up to the said quantity of limit of possession of opium.

(5) The licensee for the sale of opium and the holder of a druggists' permit selling medicinal drugs containing opium and poppy-heads shall keep correct daily accounts of sales of opium, medicinal drugs containing opium or poppy-heads as the case may be in such form as the Board of Revenue may from time to time prescribe.

14. Every person to whom a license is granted under rule 13 for the sale of opium by retail, and every licensed druggist shall pay for his license or permit such fee as may, from time to time, be fixed with the sanction of the Board or a fee regulated in such manner and in accordance with such rules as the Board may prescribe and the fee shall be specified in the license or permit, and shall be payable in such instalments and the instalments shall be payable at such times and places as the Board may direct.

15. No permit shall be required for the sale by qualified medical practitioners of medicinal preparations containing opium.

16. Unless the Board otherwise specially directs a license for retail sale (including a license resettled after cancellation in the course of a year) will expire on the 31st March next following the date from which the license takes effect.

17. (1) Such limited number of shops for the retail sale of opium as the Board, may from time to time determine, shall be allowed in each district, and the exclusive right of selling opium by retail, under a license to be granted by the Collector, at one of such shops or at more than one of them if the Board so direct shall be sold by public auction, or in such other mode as the Board, may from time to time prescribe by or under the orders of the Collector before the commencement of each official year. Such sale shall not be deemed to be complete until it has been confirmed by the Board.

(2) The Collector may grant to any druggist a permit for the sale of poppy-heads by retail.

(3) The Collector may grant to any person a license for the sale of opium by retail, and the sale by retail of medicinal drugs containing opium other than preparations or admixtures used in smoking for medicinal purposes only:

Provided that the license-holder shall not hold directly or indirectly through an agent any license in an Indian State unless special permission of the Collector has been previously obtained

18. (1) The term of a license or permit for the sale of opium, medicinal drugs containing opium or of poppy-heads will ordinarily commence on the 1st April of each year, and the licensee will be required to open his shop from the commencement of the term, failing which the license will be cancelled and the sum paid in advance forfeited, and the license-fee for the month will be levied from the licensee, the Collector being at liberty to issue a fresh licence, at once. But in cases of hardship in which the delay may have arisen from causes beyond the licensee's control, the Collector may, in his discretion, extend the time within which the shop may be opened.

(2) If the holder of any license, pass or permit dies before or during the period of the currency of his license, pass or permit such license, pass or permit shall pass, forthwith terminate, provided that the Collector may in his discretion continue any such license pass, or permit in force in favour of the legal representative of the licensed holder.

(3) A license granted by the Collector under rule 13 or a permit granted by him to a licensed druggist, may be cancelled by the Collector for any cause specified in the licence or permit. When a license or permit is cancelled for any cause specified therein, the licensee shall not be entitled to the refund of any fee payable under the license or permit which he has paid in advance; and when the fee is payable monthly, he must pay the fee for the month in which the license is cancelled.

(4) The Collector may accept from any person who is reasonably suspected of having committed an offence punishable, and the Superintendent of Excise from any person, whose license or permit is liable to be cancelled, payment of a sum of money not exceeding Rs. 200 in lieu of such cancellation.

(5) When a license, permit or pass held by any person is cancelled under clauses (a), (b), (c), (d) or (e) of sub-section (1)

of section 42 of the Bihar and Orissa Excise Act, 1915, any other license, permit or pass granted under these rules may also be cancelled.

(6) When the payment above referred to has been duly made no further proceedings shall be taken against such person in respect of the acts or omissions on account of which the license is then liable to cancellation without the special sanction of the Board.

(7) Whenever the Collector considers that any such license or permit should be cancelled for any cause not specified therein, he shall remit a sum equal to the amount of the fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license or permit, or shall in addition to remitting the sum aforesaid, make such compensation of default of notice as the Board direct. On the expiration of the notice or on the payment of the additional compensation, the Collector may cancel the licence or permit.

19. A licensed vendor or licensed druggist may surrender his license or permit (a) on the expiration of one month's previous notice given by him in writing to the Collector of his intention to surrender the same, and (b) on payment of the fees payable for the licence for the whole period for which it would have been current but for such surrender:

Provided that if the Board are satisfied that there is sufficient reason for the surrender of a license, he may remit to the holder thereof the sum so payable on surrender, and any fees paid in advance or any portion of such sum or fees.

FORM OF LICENSES, PERMITS AND OTHER DOCUMENTS.

20. The Board may, from time to time, prescribe—

- (a) the forms in which licenses, permits and passes shall be granted by the Collector,
- (b) any further restrictions or conditions consistent with the provisions of the Opium Act, I of 1878, and of these rules under or on which any license, permit or pass may be granted, and
- (c) a form for any other proceedings under these rules for which they consider that a form should be provided.

N.B.—Under this rule the Board can fix the retail prices of opium.

DISPOSAL OF ARTICLES REMAINING WITH A LICENSED VENDOR
OR A LICENSED DRUGGIST AFTER EXPIRATION OF LICENSE
OR PERMIT.

21. If a person who has been a licensed vendor or a licensed druggist has in his possession, after the expiration of his license or permit any opium, medicinal drugs containing opium or poppy-heads which he is unable to dispose of under rule 12, clause (4), he shall on the requisition of the Collector surrender the same to such officer as the Collector may appoint in this behalf and the person to whom a new license or permit has been granted in the stead of the said licensed vendor; or a licensed druggist or, if no such new license or permit has been granted, then any licensed vendor of the article or licensed druggist within the district shall, on the requisition of the Collector, be bound, under penalty, if the Collector sees fit, of forfeiting his license or permit to buy the opium or poppy-heads as the case may be, at such price as the Collector may adjudge, and any quantity not exceeding that which the Collector may determine to be ordinarily saleable by him in two months:

Provided that if such opium or poppy-heads, or any part thereof, be declared by the Civil Surgeon or other principal Medical Officer of the district to be unfit for use, the Collector shall cause it, or them, or that part, to be destroyed without any compensation being claimable by the licensed vendor or licensed druggist.

DISPOSAL OF THINGS CONFISCATED.

22. (1) All things confiscated under the Opium Act, I of 1878, except opium and poppy-heads, shall be disposed of by the Collector by public auction.

(2) The opium so confiscated shall be sent to the Ghazipur Opium Factory free of charge. The Railway freight in all cases will be paid by the Opium Department.

(3) Medicinal drugs containing opium other than *kafa* so confiscated shall immediately be destroyed. *Kafa* so confiscated shall be dealt with in such manner as the Board may from time to time prescribe.

(4) Poppy-heads so confiscated shall be disposed of as the Collector may direct.

EXEMPTION.

23. The preparations and articles specified as unrestricted in the list of restricted and unrestricted drugs under the Hague Opium Convention, 1912, Dangerous Drugs Convention, Geneva, 1925, and Limitation Convention, Geneva, 1931, may be imported, transported, exported, possessed and sold without restriction, provided that their import from foreign countries is permitted only by means other than that of the post.

Foot Note.—Attention is drawn to the list of restricted and unrestricted drugs in the Dangerous Drugs Conventions, Geneva, 1925.

APPEAL AND REVISION.

24. (1) An appeal shall lie to the Board from an order of a Collector under these rules, if presented to the Board, or to the Collector for transmission to the Board, within thirty days from the date of the order:

Provided that every memorandum of appeal relating to cancellation, suspension or withdrawal of a license for the retail sale of opium shall be submitted within fifteen days from the date of the order appealed against to the Board through the Collector against whose order the appeal is made. Such petition of appeal shall invariably be forwarded by the Collector to the Board within ten days of its presentation with the original records of the case, if any, and with any observations the officer forwarding it may wish to make thereon. The period for the presentation of appeal shall be counted from the date of the original orders and not from the date of rejection of any subsequent petition for revision.

(2) The Board may, in its discretion, receive an appeal direct from an order of a Collector under these rules.

25. The Board may revise an order passed by a Collector under these rules.

26. A petition of appeal from, or for revision of, an order must be accompanied by the order in original, or by an authenticated copy thereof, or the omission to produce the order or copy must be explained.

27. No appeal shall lie against orders of offences under the opium Act.

The previous notification, on the subject, issued by the Government of Madras and the Government of Bihar and Orissa are hereby cancelled so far as the Province of Orissa is concerned.

E. R. WOOD,

Secretary to Government.

GOVERNMENT OF ORISSA.

NOTIFICATION.

The 31st March 1937.

No 1829-L.S.-G.—In exercise of the powers conferred by the provisions specified below of the Opium Act, 1878 (I of 1878), as subsequently amended by the Devolution Act of 1920 (XXXVIII of 1920), the Governor of Orissa is pleased to make the following orders, under :—

I.—Section 14.—

To vest all officers of the Excise, Police, Customs, Salt and Revenue Departments, above the rank of peon or constable, in all the districts of Orissa with the powers described in the section, within their respective jurisdictions.

II.—Section 3.—

To empower all Magistrates of the second class to try cases under the Opium Act, while in charge of subdivisions in the districts of Cuttack, Angul, Balasore, Puri and Sambalpur and the following Magistrates in the districts of Ganjam, Khondmals and Koraput. All subdivisional Magistrates, Stationary Sub-Magistrates of Jeypur, Parlakimedi, Russeloknda, Town Sub-Magistrates of Berhampur, Sub-Magistrates of Kudala, Surada, Pariakimedi, Balliguda, G. Udayagiri, Koraput, Nawarangpur, Potangi, Malkangiri, Rayaghada, the Taluk Magistrates of Chhatrapur, Aska and the Second Officer of Kondmals and Bissankatak.

III.—Section 19.—

To authorise the Superintendent of Excise of each of the districts named below to issue warrants of arrest and search warrants under the same section :—

Cuttack, Angul, Khondmals, Balasore, Puri, Sambalpur, Ganjam and Koraput in their respective districts.

The Superintendents of Excise, Cuttack and Ganjam, will exercise the above powers in respect of Angul and Khondmals respectively.

Section.—IV.—

To fix the issue price of excise opium in all the districts of the Province at the rate of Rs. 90 a seer with effect from the 1st April 1937.

This cancels all previous notifications on the subjects issued by the Governments of Bihar and Orissa and Madras so far as the Province of Orissa is concerned.

E. R. WOOD,

Secretary to Government of Orissa.

RULES UNDER THE BIHAR AND ORISSA OPIUM
SMOKING ACT.

The 31st March 1937.

✓ **No. 1830-L.S.-G.**—In exercise of the powers conferred by section 12 of the Bihar and Orissa Opium Smoking Act (Bihar and Orissa Act II of 1928), the Government of Orissa are pleased to make the following rules:—

RULES.

1. These rules may be cited as the Orissa Opium Smoking Rules, 1937.

2. (1) The "Act" means the Bihar and Orissa Opium Smoking Act (Bihar and Orissa Act II of 1928).

(2) "Authorised agent" means a person authorised in writing by the applicant for registration to apply on his behalf for application forms, or for registration of his name or for obtaining a certified copy of such registration.

(3) "Collector" means the Chief Officer in charge of the revenue administration of a district, and includes a Superintendent of Excise Revenue and any officer empowered by the Revenue Commissioner by name or in virtue of his office to perform all or any of his functions of a Collector under these rules.

(4) "Permanent change of residence" means a change of residence from one district to another for six months or more.

(5) "Tola" means a weight of 180 grains.

(6) "Registered smoker" shall have the same meaning as defined in the Act.

3. The register of opium smokers mentioned in section 3 of the Act shall be in Form A appended to these rules and shall be prepared and maintained by the Collector.

4. Applications for registration made under section 4 of the Act may be made by the applicant or his authorised agent and shall be made in Form B appended to these rules.

5. Copies of application forms shall be supplied by the Collector or by any gazetted officer appointed by him for that purpose free of cost at the request either of an applicant for registration or of his authorised agent.

6. Applications shall be submitted to the Collector at such time and place as the Collector may fix.

7. Applications shall be submitted in the following ways:—

- (a) by the applicant for registration personally, or
- (b) with the permission of the Collector by the applicant's authorised agent: provided that evidence is produced to the satisfaction of the Collector as to the identity of the applicant and as to the genuineness of his signature or thumb impression or identification marks.

8. Every entry and every correction of such entry shall be signed and dated by the Collector at the time when it is made.

9. Every applicant for registration or his authorised agent shall be entitled on registration to a certified copy of the register free of charge. For every subsequent copies a fee of one rupee shall be charged for each copy.

10. The conditions and restrictions subject to which a registered smoker may manufacture, possess or smoke prepared opium are—

- (1) that he shall not manufacture or possess at a time for his personal use more than half a tola in weight of prepared opium;
- (2) that if he intends to change his place of residence permanently he shall, before leaving the district in which he is registered, report such change to the Collector of that district stating the date from which and the district in which he intends to take up his residence;
- (3) that if he has changed his place of residence permanently he shall within 30 days of the date of such change of residence produce a certified copy of his registration before the Collector of the district in which he has taken up his residence.

For the purpose of sub-rule (3) the date of permanent change of residence shall be deemed to be the date reported under sub-rule (2) by a registered smoker to the Collector of the district in which he is registered.

11. Any registered smoker who does not comply with any of the conditions prescribed in rule 10 shall, on conviction before a Magistrate, be punished—

- (a) for the breach of sub-rule (1) of the said rule with imprisonment for a term which may extend to one year or with fine which may extend to one thousand rupees, or with both ;
- (b) for the breach of sub-rule (2) or sub-rule (3) of the said rule for a term which may extend to six months or with fine which may extend to two hundred rupees :

And where the offender is sentenced to a fine, whether with or without imprisonment for the breach of sub-rule (1) of the said rule, the magistrate who sentences such offender shall direct by the sentence that, in default of the payment of fine, the offender shall suffer imprisonment for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced.

FORM A.

District.....

Register of Opium Smokers.

1. Serial no.
2. Name in full, caste or community, occupation and religion.
3. Age.
4.

Father's name.	{	Police-station and chaukidari
Husband's name.		union number.
		Village.
		Post office.
		Mahalla or tola.
5. Permanent address.
6. Identification marks, or thumb impression or photograph.

.....

*Signature of the Collector.**Statement of changes of residence.*

District.	Address.	New serial no. in the district, if any.	Initials of Collector.
1.			
2.			
3.			
4.			
5.			

*Result of verifications of addresses.**Date of inspection.**Name of the inspecting officer.*

FORM B.

*Application for registration under the Bihar and Orissa
Opium Smoking Act, 1928.*

1. Name in full, caste or community, occupation and religion.
2. Age.
3. Identification marks or photograph.
4. Father's name also husband's name (in case of females).
5. Permanent address. { Police-station and chaukidari
union number.
Village.
Post office.
Mahalla or tola.
6. Date of application.
- *7. Signatures of persons identifying applicant and the genuineness of his signature or thumb impression.
- *8. Name, occupation and address of authorised agent.
- *9. Signature of authorised agent.

Signature or thumb impression of the applicant.

Note.—Questions marked with an asterisk (*) to be filled in only when the application is made by an authorised agent with the permission of the Collector but not otherwise. In such cases the agent's written authority should be attached to the application together with the Collector's order permitting the application to be so made, or with a certified copy of the same.

Notification no. 694-L.S.-G. of 16th January 1929 made by the Government of Bihar and Orissa on the subject is hereby cancelled so far as it applies to the Province of Orissa.

E. R. WOOD,
Secretary to Government of Orissa.

QUARTERLY FINANCE STATEMENT OF THE CENTRAL CO-OPERATIVE BANKS AND
UNIONS OF ORISSA FOR THE QUARTER ENDING 31st MARCH 1937.

Quarterly Finance Statement of the Central Co-operative Banks
LIABILITIES AND QUASI-LIABILITIES.

Name of Bank.	Outside the movement.				Within the				
	Deposits fixed, current or savings bank, by non-members or by members in an individual capacity.	Debentures.	Overdrafts from outside banks, e.g., Presidency or Joint Stock.	Other items.	Fixed deposits or loans received from Societies or Central Banks or Provincial Bank.	Drawn portion of cash credit with Provincial Bank.	Savings bank or current accounts held in favour of Societies or Central Banks.	Reserve fund of bank itself.	Paid-up share capital.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cuttack Central Co-operative Bank Ltd.	5,19,041	..	..	..	38,007	..	7,433	21,260	67,762
2. Kendrapara Central Co-operative Bank Ltd.	2,03,619	..	..	..	48,070	10,000*	877	8,538	28,862
3. Jajpur Central Co-operative Bank Ltd.	2,21,436	..	..	..	30,871	14,453	746	9,625	44,320
4. Kujang Central Co-operative Union Ltd.	1,48,576	..	..	..	79,934	2,162	1,432	3,226	32,620
5. Balasore Central Co-operative Bank Ltd.	8,83,790	..	..	..	10,049	14,518	798	49,995	66,862
6. Bhadrak Central Co-operative Bank Ltd.	1,54,990	..	..	..	1,04,243	11,108	1,230	24,194	46,948
7. Banki-Dompara Central Co-operative Union Ltd.	1,52,847	..	..	4	1,15,680	9,957	1,572	41,435	55,900
8. Angul Central Co-operative Banking Union Ltd.	1,86,513	..	..	..	37,623	14,192	3,557	34,100	34,069
9. Puri Central Co-operative Bank Ltd.	1,92,140	..	..	..	19,780	14,239	1,096	12,071	33,030
10. Khurda Central Co-operative Bank Ltd.	1,92,627	..	..	..	34,976	..	4,414	36,752	62,420
11. Nimapara Central Co-operative Union Ltd.	20,013	..	..	..	88,943	2,776	519	3,757	19,390
12. Sambalpur Central Co-operative Bank Ltd.	67,032	..	..	..	500	16,532	2,332	12,649	16,880
13. Bargarh Central Co-operative Bank Ltd.	54,383	..	..	..	18,164	8,343	..	20,259	24,392
14. Aska Central Co-operative Bank Ltd.	3,06,672	..	..	..	1,39,187	18,056	385	28,717	1,22,565
15. Berhampur Central Co-operative Bank Ltd.	2,49,515	..	35,484	..	..	17,843	..	15,484	45,490
Total ..	35,23,194	..	35,484	4	7,72,027	1,54,179	26,391	3,22,062	7,01,500

and Unions of Orissa for the quarter ending 31st March 1937.

I. ASSETS AND QUASI-ASSETS.

movement.				Outside the movement.						Within the movement <i>contd.</i>	
Name of Bank.	Other items.	Undrawn liabilities, e.g., cash credit accounts guaranteed by the Provincial Banks to Central Banks or to Societies, and by Central Banks to other Central Banks or Societies.		Cash in hand and in outside banks.	Government paper.	Post Office Savings Bank deposits.	Other investments of a liquid nature in outside concerns.	Undrawn balance of assured cash credit.		Loans to Agricultural Societies.	Loans to non-Agricultural Societies.
		To cover deposits.	For loans transaction.					With Presidency or Joint Stock Bank.	With Provincial Bank.		
1	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cuttack Central Co-operative Bank Ltd.	45,662	..	5,332	7,812	..	..	60	..	15,000	4,82,171	7,838
2. Kendrapara Central Co-operative Bank Ltd.	16,093	..	..	554	..	2,420	..	..	..	2,39,040	..
3. Jajpur Central Co-operative Bank Ltd.	15,191	..	..	1,130	..	1,501	..	..	547	2,42,383	30,567
4. Kujang Central Co-operative Union Ltd.	5,267	..	..	1,604	..	3,700	..	..	2,838	2,25,730	955
5. Balasore Central Co-operative Bank Ltd.	44,021	..	..	1,537	..	79	..	..	482	8,20,145	..
6. Bhadrak Central Co-operative Bank Ltd.	37,179	..	..	326	..	..	..	..	3,892	3,03,823	175
7. Banki-Dompara Central Co-operative Union Ltd.	32,692	..	..	1,294	4,036	73	..	..	5,043	3,47,466	3,069
8. Angul Central Co-operative Banking Union Ltd.	48,149	..	..	709	9,092	..	30,940	..	808	2,74,956	2,744
9. Puri Central Co-operative Bank Ltd.	21,228	..	..	1,563	4,028	1,025	..	..	761	1,10,852	21,083
10. Khurda Central Co-operative Bank Ltd.	37,520	..	..	2,079	5,737	132	..	..	15,000	2,89,988	30,106
11. Nimapara Central Co-operative Union Ltd.	8,136	..	..	226	..	222	498	..	4,224	1,08,988	2,738
12. Sambalpur Central Co-operative Bank Ltd.	6,263	..	..	253	..	..	..	..	..	87,911	8,940
13. Bargarh Central Co-operative Bank Ltd.	5,853	..	..	7,487	..	5,456	..	..	1,657	87,907	5,390
14. Aska Central Co-operative Bank Ltd.	1,388	..	..	4,836	..	9,500	..	..	944	6,34,529	5,184
15. Berhampur Central Co-operative Bank Ltd.	1,042	15,915	..	11,527	1,15,000	491	..	65,516	27,157	2,37,286	3,752
Total ..	3,27,124	15,915	5,332	42,937	1,39,093	24,608	31,504	65,516	79,353	45,07,075	1,23,131

Quarterly Finance Statement of the Central Co-operative Banks and Unions of Orissa
for the quarter ending 31st March 1937.

PART I.—concl'd.

ASSETS AND QUASI-ASSETS.

Name of Bank.	Within the movement.					Net profit of past year.	Rates of interest on which money is usually		Last dividend declared.	Remarks.
	Loans or deposits due to the Central Bank by the Provincial Bank or other Central Banks.	Loans and deposits due to Provincial by Central Banks.	Uncalled share capital.	Guaranteed share capital.	Other investments inside the movement.		Borrowed.	Lent.		
1	22	23	24	25	26	27	28	29	30	31
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
1. Cuttack Central Co-operative Bank Ltd.	36,086	..	27,918	..	71,601	16,476	3% to 6½%	8% to 12½%	..	
2. Kendrapara Central Co-operative Bank Ltd.	2,688	..	7,213	..	17,047	5,108	5%	12%	..	* Rs. 3,977 over drawn.
3. Jajpur Central Co-operative Bank Ltd.	..	..	4,640	..	27,636	3,507	3% to 6%	6% to 12½%	..	
4. Kujang Central Co-operative Union Ltd.	..	..	..	..	10,947	3,129	5% to 3%	12½%	9½%	
5. Balasore Central Co-operative Bank Ltd.	12,699	..	40,438	..	48,051	16,009	5%, 4% and 3%	10½% and 9½%	9½%	
6. Bhadrak Central Co-operative Bank Ltd.	..	..	32	..	35,778	6,537	3% to 8%	6½% to 12½%	..	
7. Banki Dompura Central Co-operative Union Ltd.	6,457	..	..	..	28,471	8,720	6%	11%	3½%	
8. Angul Central Co-operative Banking Union Ltd.	1,515	..	7,991	..	11,227	16,579	3%, 3½%, 5%, 5½%, 7%, 7½%	7%, 7½%, 9%, 9½%, 10%, 12½%	..	
9. Puri Central Co-operative Bank Ltd.	..	..	7,990	..	36,222	..	3%, 6% and 7%	10%, 10½% and 12½%	..	
10. Khurda Central Co-operative Bank Ltd.	559	..	4,400	..	33,632	4,862	6½%	10%	..	
11. Nimapara Central Co-operative Union Ltd.	..	..	..	..	13,409	9,131	3%, 5%, 6%, 6½% and 6½%	10½%, 11½% and 12½%	9½%	On special share only.
12. Sambalpur Central Co-operative Bank Ltd.	600	..	43,120	..	5,362	..	2%, 3%, 3½% on cash and 10% on paddy.	9%, 12½% on cash and 20% on paddy.	..	Rs. 6,532 has been overdrawn against the sanctioned cash with the Provincial Bank.
13. Bargarh Central Co-operative Bank Ltd.	..	32	13,553	..	5,759	9,876	3%, 4½%, 6%, 6½% and 12%	12½% and 20% (grain.)	..	
14. Aska Central Co-operative Bank Ltd.	682	87,670	26,214	..	..	4,464	6%	8%	3% to 6%	To societies. To individuals.
15. Berhampur Central Co-operative Bank Ltd.	..	..	14,460	..	5,000	..	2% to 4%	4% to 7½%	..	The cols. 27 and 30 could not be filled up as the bank started its work on 31-12-1936.
Total	61,486	87,702	1,97,969	..	3,45,642	1,04,398	..	..	..

*Quarterly Finance Statement of the Central Co-operative Banks and Unions of Orissa
for the quarter ending 31st March 1937.*

PART II.

Name of Bank.	Deposits or debentures of the kind dealt with in columns 2 and 3 of Part I.							Repayment of loans by societies.		
	On current or savings bank account.	Deposits for not more than three months.	Other deposits and debentures falling due.					Estimated.		Actual, in 12 months preceding present quarter.
			In twelve months from commencement of present quarters.	In next 12 months.	In 12 months following.	In subsequent years.	Unpaid matured deposits.	In twelve months from commencement of present quarter.	In next 12 months.	
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cuttack Central Co-operative Bank Ltd.	73,079	..	2,75,809	82,169	9,317	39,084	39,583	1,45,000	1,50,000	5,505
2. Kendrapara Central Co-operative Bank Ltd.	4,984	..	61,166	3,668	6,352	4,360	1,23,100	25,000	28,000	5,453
3. Jaipur Central Co-operative Bank Ltd.	17,128	..	26,316	11,550	3,203	44,151	1,10,088	1,86,600	25,000	13,800
4. Kujang Central Co-operative Union Ltd.	6,766	..	2,850	52,192	200	32,774	53,704	15,000	15,000	4,663
5. Balasore Central Co-operative Bank Ltd.	16,515	..	75,000	18,000	20,000	2,07,000	5,17,275	60,000	25,000	15,460
6. Bhadrak Central Co-operative Bank Ltd.	5,702	..	76,005	3,064	..	22,104	48,025	6,000	6,000	3,053
7. Banki-Dompura Central Co-operative Union Ltd.	6,212	..	39,599	39,778	..	67,258	..	60,000	70,000	23,933
8. Angul Central Co-operative Banking Union Ltd.	6,260	..	69,884	35,578	8,600	30,347	35,844	10,000	20,000	408
9. Puri Central Co-operative Bank Ltd.	21,224	..	1,23,690	7,800	701	..	38,635	20,000	15,000	18,412
10. Khurda Central Co-operative Bank Ltd.	13,140	..	10,339	6,681	18,298	91,167	53,043	40,000	50,000	44,383
11. Nimapara Central Co-operative Union Ltd.	850	..	9,069	2,324	..	580	7,184	36,000	15,000	3,080
12. Sambalpur Central Co-operative Bank Ltd.	3,605	..	..	..	..	342	63,086	2,000	2,000	938
13. Bargarh Central Co-operative Bank Ltd.	4,672	..	2,056	3,133	44,522	..	..	10,000	10,000	3,866
14. Aska Central Co-operative Bank Ltd.	13,084	..	97,580	1,40,100	42,042	12,436	1,370	1,30,000	1,26,000	60,569
15. Berhampur Central Co-operative Bank Ltd.	1,80,525	..	56,909	4,000	400	4,841	2,750	41,230	11,255	This figure cannot be furnished as the Bank has not worked for one year from the starting date
Total	3,73,735	..	9,26,362	4,10,047	1,53,725	5,56,549	11,02,776	7,86,930	5,68,255	2,34,226

*Quarterly Finance Statement of the Central Co-operative Banks and Unions of Orissa
for the quarter ending the 31st March 1937.*

PART III.

Name of Bank.	Portion of Deposits of Debentures of the kind dealt with in columns 2 and 3 of Part I falling due in each quarter in twelve months from commencement of present quarter (5th column of Part II).				Unpaid matured deposits.	Repayment of loans by Societies estimated in each quarter in twelve months from commencement of present quarter (column 9 of Part II).			
	I Quarter.	II Quarter.	III Quarter.	IV Quarter.		I Quarter.	II Quarter.	III Quarter.	IV Quarter.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cuttack Central Co-operative Bank Ltd.	2,75,809	..	..	..	39,583	1,45,000	..	..	..
2. Kendrapara Central Co-operative Bank, Ltd.	61,166	..	..	..	1,23,100	15,000	2,000	3,000	5,000
3. Jajpur Central Co-operative Bank Ltd.	26,316	..	..	..	1,19,088	97,000	30,000	35,000	24,000
4. Kujang Central Co-operative Union Ltd.	2,850	..	..	..	53,794	6,000	1,000	5,000	3,000
5. Balasore Central Co-operative Bank Ltd.	75,000	..	..	..	5,17,275	25,000	20,000	..	15,000
6. Bhandrak Central Co-operative Bank Ltd.	76,005	..	..	..	48,025	1,000	2,000	1,000	2,000
7. Banki-Dompara Central Co-operative Union Ltd.	36,034	..	3,565	..	..	25,000	20,000	10,000	5,000
8. Angul Central Co-operative Banking Union Ltd.	69,884	..	..	..	35,844	500	3,000	6,000	500
9. Puri Central Co-operative Bank Ltd.	1,23,690	..	..	..	36,635	5,000	7,000	5,000	3,000
10. Khurda Central Co-operative Bank Ltd.	10,339	..	..	..	53,043	40,000	..	..	..
11. Nimapara Central Co-operative Union Ltd.	9,069	..	..	..	7,184	5,000	5,000	10,000	16,000
12. Sambalpur Central Co-operative Bank Ltd.	..	..	..	..	63,085	500	500	500	500
13. Bargarh Central Co-operative Bank Ltd.	2,056	..	..	..	..	3,000	1,000	3,000	3,000
14. Aska Central Co-operative Bank Ltd.	29,850	10,062	39,250	18,418	1,370	40,000	25,000	30,000	35,000
15. Berhampur Central Co-operative Bank Ltd.	360	2,750	768	53,121	2,750	6,314	9,107	18,855	6,054
Total ..	7,98,428	12,812	43,583	71,539	11,02,776	4,14,314	1,25,607	1,27,355	1,19,554

The 19th May 1937.

S. C. ROY,
Deputy Registrar, Co-operative Societies, Orissa.