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## PART V

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

#### GOVERNMENT OF INDIA LEGISLATIVE DEPARTMENT

The following Acts of the Indian Legislature received the assent of the Governor General on the 26th March, 1943, and are hereby promulgated for general information :—

##### ACT No. I OF 1943

###### *An Act Further to amend the Motor Vehicles Act, 1939*

WHEREAS it is expedient further to amend the Motor Vehicles Act, 1939 (IV of 1939), for the purpose hereinafter appearing :

It is hereby enacted as follows :—

1. *Short title*—The Act may be called the Motor Vehicles (Amendment) Act, 1943.

2. *Amendment of section 1, Act IV of 1939*—In sub-section (3) of section 1 of the Motor Vehicles Act, 1939 (IV of 1939), for the figures "1943" the figures "1946" shall be substituted.

##### ACT No. II OF 1943

###### *An Act further to amend the Government Savings Banks Act, 1873, and the Post Office Cash Certificates Act, 1917*

WHEREAS it is expedient further to amend the Government Savings Banks Act, 1873 (V of 1873), and the Post Office Cash Certificates Act, 1917 (XVIII of 1917), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. *Short title*—This Act may be called the Government Savings Banks (Amendment) Act, 1943.

2. *Substitution of new section for section 4, Act V of 1873*—For section 4 of the Government Savings Banks Act, 1873 (V of 1873), the following section shall be substituted namely :—

"4. *Payment on death of depositor*—If a depositor dies and probate of his will or letters of administration of his estate or a succession certificate granted under the Indian Succession Act, 1925 (XXXIX of 1925), is not within three months of the death of the depositor produced to the Secretary of the Government Savings Bank in which the deposit is, then—

(a) if the deposit does not exceed five thousand rupees, the Secretary may pay the same to any person appearing to him to be entitled to receive it or to administer the estate of the deceased, and

(b) within the aforesaid limit of five thousand rupees, any officer employed in the management of a Government Savings Bank who is empowered in this behalf by a general or special order of the Central Government may, to the extent to which he is empowered by such order and subject to any general or special orders of the Secretary in this behalf, pay the deposit to any person appearing to him to be entitled to receive it or to administer the estate."

3. *Amendment of section 3, Act XVIII of 1917*—In sub-section (1) of section 3 of the Post Office Cash Certificates Act, 1917 (XVIII of 1917), for the words and figures "sections 4 and 8" the word and figure "section 8" shall be substituted.

##### ACT No. III OF 1943

###### *An Act further to amend the Indian Railways Act, 1890*

WHEREAS it is expedient further to amend the Indian Railways Act, 1890 (IX of 1890), for the purpose hereinafter appearing ;

It is hereby enacted as follows :—

1. *Short title*—This Act may be called the Indian Railways (Amendment) Act, 1943.

2. *Insertion of new section after section 82, Act IX of 1890*—In Chapter VII of the Indian Railways Act, 1890

(IX of 1890), after section 82 the following section shall be inserted, namely :—

"82A. *Liability of Railway Administration in respect of accidents to trains carrying passengers*—(1) When in the course of working a railway an accident occurs, being either a collision between trains of which one is a train carrying passengers or the derailment of or other accident to a train or any part of a train carrying passengers, then, whether or not there has been any wrongful act, neglect or default on the part of the railway administration such as would entitle a person who has been injured or has suffered loss to maintain an action and recover damages in respect thereof, the railway administration shall, notwithstanding any other provision of law to the contrary, be liable to pay compensation to the extent set out in sub-section (2) and to that extent only for loss occasioned by the death of a passenger dying as a result of such accident, and for personal injury and loss, destruction or deterioration of animals or goods owned by the passenger and accompanying the passenger in his compartment or on the train, sustained as a result of such accident.

(2) The liability of a railway administration under this section shall in no case exceed ten thousand rupees in respect of any one person.

##### ACT No. V OF 1943

###### *An Act further to amend the Code of Civil Procedure, 1908*

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1908 (V of 1908), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. *Short title*—This Act may be called the Code of Civil Procedure (Amendment) Act, 1943.

2. *Amendment of section 60, Act V of 1908*—In the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (V of 1908) (hereinafter referred to as the said Code),—

(a) in clause (h), the words "and salary, to the extent of the first hundred rupees and one-half the remainder of such salary" shall be omitted ;

(b) for clause (i) and the proviso thereto the following clause and proviso shall be substituted, namely :—

"(i) salary to the extent of the first hundred rupees and one-half the remainder :

Provided that where such salary is the salary of a servant of the Crown or a servant of a railway company or local authority, and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree ;"

(c) in clause (l), for the words "public officer" the words "servant of the Crown" shall be substituted, and for the words "any such officer or servant" the words "any such servant" shall be substituted ;

(d) in *Explanation 1*, for the words "public officer" the words "servant of the Crown" shall be substituted ;

(e) in *Explanation 3*,—

(i) in clauses (i) and (ii), for the words "public officer" the word "person" shall be substituted ;

(ii) in clause (iii), for the words "public officer" the words "servant of the Crown" shall be substituted.

3. *Amendment of rule 48, Order XXI, Act V of 1908*—In rule 48 of Order XXI in the First Schedule to the said Code,—

(a) in sub-rule (1), for the words "public officer" the words "servant of the Crown" shall be substituted ;



(b) in the *Explanation*,—

(i) in clauses (i) and (ii) for the words "public officer" the word "person" shall be substituted;

(ii) in clause (iii), for the words "public officer" the words "servant of the Crown" shall be substituted.

#### ACT No. VI of 1943.

*An Act further to amend the Indian Penal Code, and to amend the Currency Ordinance 1940.*

WHEREAS it is expedient further to amend the Indian Penal Code (XLV of 1860), and to amend the Currency Ordinance, 1940 (IV of 1940), for the purpose hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title*—This Act may be called the Indian Penal Code (Amendment) Act, 1943.

2. *Insertion of new section 489E in Act XLV of 1860*—In Chapter XVIII of the Indian Penal Code (XLV of 1860), after section 489D the following section shall be inserted, namely:—

"489E. *Making or using documents resembling currency-notes or bank-notes.*—(1) Whoever makes, or causes to be made, or uses for any purpose whatsoever, or delivers to any person, any document purporting to be, or in any way resembling, or so nearly resembling as to be calculated to deceive, any currency-note or bank-note shall be punished with fine which may extend to one hundred rupees.

(2) If any person, whose name appears on a document the making of which is an offence under sub-section (1), refuses, without lawful excuse, to disclose to a police-officer on being so required the name and address of the person by whom it was printed or otherwise made, he shall be punished with fine which may extend to two hundred rupees.

(3) Where the name of any person appears on any document in respect of which any person is charged with an offence under sub-section (1) or on any other document used or distributed in connection with that document it may, until the contrary is proved, be presumed that that person caused the document to be made."

3. *Amendment of section 4 Ord. IV of 1940*—In section 4 of the Currency Ordinance, 1940 (IV of 1940), for the word, figures and letter "and 489D" the word, figures and letters "489D and 489E" shall be substituted.

#### ACT No. VII of 1943

*An Act to amend the Coffee Market Expansion Act, 1942*

WHEREAS it is expedient to amend the Coffee Market Expansion Act, 1942 (VII of 1942), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title*—This Act may be called the Coffee Market Expansion (Amendment) Act, 1943.

2. *Amendment of section 3, Act, VII of 1942*—In section 3 of the Coffee Market Expansion Act, 1942 (VII of 1942) (hereinafter referred to as the said Act),—

(a) in clause (a), for the words "Indian Coffee Market Expansion Board" the words "Indian Coffee Board" shall be substituted;

(b) to clause (i) the following words shall be added, namely:—

"a mortgagee in possession or a lessee".

3. *Amendment of section 4, Act VII of 1942*—In section 4 of the said Act,—

(a) in sub-section (1), for the words "Indian Coffee Market Expansion Board", where they occur for the second time, the words "Indian Coffee Board" shall be substituted;

(b) sub-section (2) shall be re-numbered as sub-section (4) and the following sub-sections shall be inserted as sub-sections (2) and (3), namely:—

"(2) The Board shall consist of—

(a) five persons representing the agricultural departments of the Provincial Governments of Madras and Coorg and of the Governments of the States of Mysore, Travancore and Cochin, nominated, in the case of the States' Representatives, by the Government of the State concerned, and in the other cases, by the Central Government;

(b) eleven persons representing the coffee growing industry, namely:—

(i) three persons nominated by the Government of the Mysore State;

(ii) two persons nominated by the Central Government to represent Madras and Coorg, respectively;

(iii) three persons nominated by the United Planters' Association of Southern India;

(iv) one person nominated by the Coorg Planters' Association;

(v) one person nominated by the Mysore Planters' Association;

(vi) one person nominated by the Indian Planters' Association, Mysore;

(c) four persons representing the coffee trade interests, nominated by the Central Government;

(d) one person representing the Imperial Council of Agricultural Research, nominated by the Central Government;

(e) two persons nominated by the Central Government to represent—

(i) the coffee growing industry in the Mysore State, and

(ii) the Shevaroy Planters' Association, Yercaud.

(3) Where a member of the Board dies, resigns or is removed, or ceases to reside in India, or becomes incapable of acting, the Central Government may, on the recommendation of the authority or body which was entitled to make the first nomination under sub-section (2), or where such recommendation is not made within a reasonable time, then on its own initiative, nominate a person to fill the vacancy."

4. *Amendment of section 5, Act VII of 1942*—In section 5 of the said Act, for the words "Indian Coffee Market Expansion Board" the words "Indian Coffee Board" shall be substituted.

5. *Substitution of new section for section 16, Act VII of 1942*—For section 16 of the said Act the following section shall be substituted namely:—

"16. *Fixation of prices for sale of coffee*—(1) The Central Government may, after consultation with the Board, by notification in the official Gazette, fix the price or prices at which coffee may be sold wholesale or retail in the Indian market.

(2) No registered owner or licensed curer or dealer shall sell coffee wholesale or retail in the Indian market at a price or prices higher than the price or prices fixed under this section."

6. *Amendment of section 17, Act VII of 1942*—To the portion of section 17 of the said Act which precedes the proviso the following words shall be added, namely:—

"nor shall a registered owner sell or contract to sell in the Indian market any coffee produced on his estate in any year for which no internal sale quota is allotted to the estate"

7. *Amendment of section 19, Act VII of 1942*—To section 19 of the said Act the following words shall be added, namely:—

"and no owner of a registered estate shall sell from or store on his estate or cause or permit to be sold from or stored on his estate any coffee grown on any estate not registered under this Act."

8. *Amendment of section 22, Act VII of 1942*—In sub-section (1) of section 22 of the said Act, before the words "The Board shall" the words "Unless with the previous sanction of the Central Government the Board decides that no internal sale quotas shall be allotted" shall be inserted.

9. *Amendment of section 23, Act VII of 1942*—In sub-section (2) of section 23 of the said Act, after the words "the Board may" the following shall be inserted, namely:—

"without prejudice to any penalty to which the said owner is liable under section 37A"

10. *Amendment of section 25, Act VII of 1942*—In section 25 of the said Act,—

(a) in sub-section (1), after the words "allotted to that estate" the following words shall be inserted, namely:—

"or when no internal sale quotas have been allotted to estates, all coffee produced by the estate";

(b) in sub-section (2), after the words "in such places" the words "at such times" shall be inserted;

(c) in sub-section (4), before the word "prepare" the words "from time to time" shall be inserted;

(d) in sub-section (5), the words "before an internal sale quota has been allotted to an estate" shall be omitted.

11. *Amendment of section 29 Act VII of 1942*—In sub-section (1) of section 29 of the said Act, after the words "having regard to the internal sale quota of the estate" the words "where one has been allotted" shall be inserted, and to the end of the sub-section the following sentence shall be added, namely:—

"Where no internal sale quotas have been allotted to estates, the curing establishment shall report merely the whole amount of coffee sent in each such consignment."



**12. Amendment of section 34, Act VII of 1942.**—To sub-section (2) of section 34 the following proviso shall be added, namely :—

“ Provided that in calculating the sum of all payments made under sub-section (1) and the value of the coffee delivered to the surplus pool out of the year's crop, respectively, any payment accepted by a registered owner as final payment in immediate settlement for coffee delivered by him for inclusion in the surplus pool and the value of any such coffee shall be excluded.”

**13. Insertion of new section 37 A in Act VII of 1942.**—After section 37 of the said Act the following section shall be inserted, namely :—

“ 37 A. *Contravention of section 23 (1)*—Any registered owner who fails to furnish the return required by sub-section (1) of section 23 as required by that sub-section shall be punishable with fine which may extend to one thousand rupees.”

**14. Insertion of new sections 38 A and 38 B in Act VII of 1942.**—After section 38 of the said Act the following sections shall be inserted, namely :—

“ 38 A. *Contravention of section 25*—Any registered owner or licenced curer who fails to deliver any coffee to the Board as required by or under sub-sections (1) and (2) of section 25 shall be punishable with fine which may extend to one thousand rupees, and the Court by which such person is convicted may order the confiscation and delivery to the Board of any coffee in respect of which the offence was committed.

“ 38 B. *Powers to seize coffee withheld from inclusion in surplus pool*—If the Board is satisfied that any coffee which is required under the provisions of section 25 to be delivered for inclusion in the surplus pool is being or is likely to be disposed of otherwise than by such delivery, the Board may order the seizure of such coffee, and may authorise an officer of the Board to effect seizure thereof for delivery for inclusion in the surplus pool, and such authorisation shall be sufficient warrant for such officer to take all steps necessary to secure possession of the coffee.”

**15. Amendment of section 40, Act VII of 1942.**—To sub-section (2) of section 40 of the said Act the following proviso shall be added, namely :—

“ Provided that the Central Government may, by notification in the official Gazette, direct that the previous sanction of the Central Government shall not be necessary for complaints in such cases or classes of cases as may be specified in the notification.”

**16. Amendment of section 44, Act VII of 1942.**—In section 44 of the said Act, after the words “ curing establishment ” the words “ or any place where coffee is stored or exposed for sale ” shall be inserted, and the words “ by the estate ” shall be omitted.

**17. Amendment of section 46, Act VII of 1942.**—In section 46 of the said Act, the words “ to whom an internal sale quota is allotted ” shall be omitted.

**18. Insertion of new section 47 A in Act VII of 1942.**—After section 47 of the said Act the following section shall be inserted, namely :—

“ 47 A. *Bar of legal proceedings*—No suit, prosecution or other legal proceeding shall lie against the Board or any officer of the Board for or in respect of anything in good faith done or intended to be done under this Act.”

The following Act of the Indian Legislature received the assent of the Governor-General on the 29th March 1943, and is hereby promulgated for general information :—

#### ACT No. VIII OF 1943

An Act, to fix the duty on salt manufactured in, or imported by land into, certain parts of British India to fix maximum rates of postage under the Indian Post Office Act, 1898, to continue for a further period of one year the additional duties of customs imposed by section 6 of the Indian Finance Act, 1942, to fix rates of income tax and super-tax, to continue the charge and levy of excess profits tax and fix the rate at which excess profits tax shall be charged, and to amend the Indian Finance (Supplementary and Extending) Act, 1931.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898 (VI of 1898), to continue for a further period of one year the additional duties of customs imposed by section 6 of the Indian Finance Act, 1942 (XII of 1942), to fix rates of income-tax and super-tax, to continue the charge and levy of excess profits tax and fix

the rate at which excess profits tax shall be charged, and to amend the Indian Finance (Supplementary and Extending) Act, 1931 ;

It is hereby enacted as follows :—

**1. Short title and extent.**—(1) This Act may be called the Indian Finance Act, 1943.

(2) It extends to the whole of British India.

**2. Fixation of salt duty.**—The provisions of section 7 of the Indian Salt Act, 1882 (XII of 1882) shall, in so far as they enable the Central Government to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India, be construed as if, for the year beginning on the 1st day of April, 1943, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

**3. Inland postage rates.**—For the year beginning on the 1st day of April 1943, the Schedule contained in Schedule I to this Act shall be inserted in the Indian Post Office Act, 1893 (VI of 1898), as the First Schedule to that Act.

**4. Continuation of additional duties of customs imposed by section 6, Act XII of 1942.**—The additional duties of customs on certain goods chargeable with a duty of customs under the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934) or under the said Schedule read with any notification of the Central Government for the time being in force, imposed up to the 31st day of March, 1943, by section 6 of the Indian Finance Act, 1942 (XII of 1942), shall be levied and collected as provided in that section up to the 31st day of March, 1944.

**5. Income-tax and super-tax.**—(1) Subject to the provisions of sub-sections (2) and (3),—

(a) income-tax for the year beginning on the 1st day of April, 1943, shall be charged at the rates specified in Part I of Schedule II increased in the cases to which sub-paragraph (b) of paragraph A and paragraph B of that Part apply by a surcharge for the purposes of the Central Government at the rate specified therein in respect of each such rate of income-tax, and

(b) rates of super-tax for the year beginning on the 1st day of April, 1943, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922 (XI of 1922), be those specified in Part II of Schedule II increased in the cases to which paragraphs A, B and C of that Part apply by a surcharge for the purposes of the Central Government at the rate specified therein in respect of each such rate of super-tax.

(2) In making any assessment for the year ending on the 31st day of March, 1944,—

(a) where the total income of an assessee, not being a company, includes any income chargeable under the head “ Salaries ” or under the head “ Interest on Securities ” or any income from dividends in respect of which he is deemed under section 49B of the Indian Income-tax Act, 1922 (XI of 1922), to have paid income-tax imposed in British India, the income-tax payable by assessee on that part of his total income which consists of such inclusions shall be an amount bearing to the total amount of income-tax payable according to the rates applicable under the operation of the Indian Finance Act, 1942 (XII of 1942), on his total income the same proportion as the amount of such inclusions bears to his total income ;

(b) where the total income of an assessee, not being a company, includes any income chargeable under the head, “ Salaries ” on which super-tax has been or might have been deducted under the provisions of sub-section (2) of section 18 of the Indian Income-tax Act, 1922 (XI of 1922), the super-tax payable by the assessee on that portion of his total income which consists of such inclusions shall be an amount bearing to the total amount of super-tax payable according to the rates applicable under the operation of the Indian Finance Act, 1942 (XII of 1942), on his total income the same proportion as the amount of such inclusions bears to his total income.

(3) In cases to which section 17 of the Indian Income-tax Act, 1922 (XI of 1922), applies the tax chargeable shall be determined as provided in that section but with reference to the rates imposed by sub-section (1) of this section, and in accordance with the provisions of sub-section (2) of this section where applicable.

(4) For the purposes of this section and of the rates of tax imposed thereby, the expression “ total income ” means total income as determined for the purposes of



income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922 (XI of 1922).

(5) Notwithstanding anything contained in sub-section (1) or sub-section (2) no tax shall be payable in cases to which sub-paragraph (a) of paragraph A of Part I of Schedule II applies where the assessee deposits with the Central Government in such manner and in accordance with such conditions as the Central Government may by rule prescribe for the purposes of this sub-section an amount representing not less than one rupee for every complete unit of twenty-five rupees by which his total income exceeds seven hundred and fifty rupees.

(6) A deposit made in accordance with the provisions of sub-section (5) shall not in any way be capable of being charged and shall not be liable to attachment under any decree or order of any Civil, Revenue or Criminal Court in respect of any debt or liability incurred by the depositor and neither the Official Assignee nor any receiver appointed under the Provincial Insolvency Act, 1920 (V of 1920), shall be entitled to or have any claim on any such deposit.

(7) Where the total income of an assessee referred to in sub-paragraph (b) of paragraph A of Part I of Schedule II does not exceed six thousand rupees, an amount representing one rupee for every complete unit of two hundred rupees of his total income as reduced by the income, if any, exempt from tax under any provision of the Indian Income-tax Act, 1922 (XI of 1922), or any notification issued thereunder shall be funded for the assessee's benefit and shall be paid to him on such date, not more than twelve months after the termination of the present hostilities, as the Central Government may fix:

*Explanation*—In computing the amount to be funded under this sub-section if there is an incomplete unit amounting to one hundred rupees or more it shall be reckoned as a complete unit of two hundred rupees.

(8) Notwithstanding anything contained in sub-section (7) of section 8 of the Indian Finance Act, 1942 (XII of 1942), the amount to be funded under that sub-section for the assessee's benefit in respect of any assessment for the year ending on the 31st day of March, 1943, shall be calculated on his total income as reduced by the income, if any, exempt from tax under any provision of the Income-tax Act, 1922 (XI of 1922), or any notification issued thereunder.

(9) The Central Government may, by notification in the official Gazette, make rules prescribing the manner and conditions referred to in sub-section (5).

6. *Continuance of and rate of excess profits tax*—(1) In sub-clause (a) of clause (6) of section 2 of the Excess Profits Tax Act, 1940 (XV of 1940), for the words and figures "31st day of March, 1943" the words and figures "31st day of March, 1944" shall be substituted.

(2) The excess profits tax imposed by section 4 of the Excess Profits Tax Act, 1940 (XV of 1940), shall, in respect of any chargeable accounting period beginning after the 31st day of March, 1943, be an amount equal to sixty-six and two-thirds per cent of the amount by which the profits of the business during that chargeable accounting period exceed the standard profits.

7. *Amendment of section 5, Indian Finance (Supplementary and Extending) Act, 1931*—In section 5 of the Indian Finance (Supplementary and Extending) Act, 1931, the words "motor spirit or kerosene" and the words and figures "or under the Motor Spirit (Duties) Act, 1917, or under the Indian Finance Act, 1922" shall be omitted, and for the words "or under any of the said Acts" the words "or under the said Act" shall be substituted.

### SCHEDULE I

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

(See section 3)

#### THE FIRST SCHEDULE

##### INLAND POSTAGE RATES

(See section 7)

###### Letters

For a weight not exceeding one tola ... One and a half annas  
For every tola, or fraction thereof, exceeding one tola and not exceeding two tolas ... One anna

###### Parcels

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

###### Back, Pattern and Sample Packets

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

###### Registered Newspapers

For a weight not exceeding ten tolas ... Quarter of an anna  
For a weight exceeding ten tolas and not exceeding twenty tolas ... Half an anna  
For every twenty tolas, or fraction thereof, exceeding twenty tolas ... Half an anna  
In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—  
For a weight not exceeding ten tolas ... Half an anna  
For every additional five tolas, or fraction thereof, in excess of ten tolas ... Quarter of an anna  
Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the post office.

###### Parcels

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

### SCHEDULE II

(See section 5)

#### PART I

##### Rate of Income-tax

A—In the case of every individual, Hindu undivided family, unregistered firm and other association of persons not being a case to which paragraph B of this Part applies:—

(a) Where the total income does not exceed Rs 2,000—

	Rate
1. On the first Rs. 750 of total income	Nil
2. On the next Rs. 1,250 of total income	Six pies in the rupee.

Provided that no tax shall be payable on a total income which does not exceed Rs. 1,000.

(b) Where the total income exceeds Rs. 2,000—

	Rate	Surchargo
1. On the first Rs. 1,500 of total income.	Nil	Nil
2. On the next Rs. 3,500 of total income.	Nine pies in the rupee.	Six pies in the rupee.
3. On the next Rs. 5,000 of total income.	One anna and three pies in the rupee.	Ten pies in the rupee.
4. On the next Rs. 5,500 of total income.	Two annas in the rupee.	One anna and four pies in the rupee.
5. On the balance of total income	Two annas and six pies in the rupee.	One anna and eight pies in the rupee.

B—In the case of every company and local authority and in every case in which under the provisions of the Indian Income-tax Act, 1922, income-tax is to be charged at the maximum rate—

	Rate	Surchargo
On the whole of total income	Two annas and six pies in the rupee.	One anna and eight pies in the rupee.

#### PART II

##### Rate of Super-tax

A—In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, not being a case to which paragraphs B or C of this Part apply:—

	Rate	Surchargo
1. On the first Rs. 25,000 of total income.	Nil	Nil
2. On the next Rs. 10,000 of total income.	One anna in the rupee.	One anna in the rupee.
3. On the next Rs. 20,000 of total income.	Two annas in the rupee.	One anna and six pies in the rupee.
4. On the next Rs. 70,000 of total income.	Three annas in the rupee.	Two annas in the rupee.
5. On the next Rs. 75,000 of total income.	Four annas in the rupee.	Two annas and six pies in the rupee.
6. On the next Rs. 1,50,000 of total income.	Five annas in the rupee.	Three annas in the rupee.
7. On the next Rs. 1,50,000 of total income.	Six annas in the rupee.	Three annas in the rupee.
8. On the balance of total income.	Seven annas in the rupee.	Three annas and six pies in the rupee.

B—In the case of every local authority—

	Rate	Surchargo
On the whole of total income	One anna in the rupee.	One anna in the rupee.

C—In the case of an association of persons being a co-operative society, other than the Sanikatta Saltowners' Society in the Bombay Presidency, for the time being registered under the Co-operative Societies Act, 1912, or



under an Act of the Provincial Legislature governing the registration of Co-operative Societies—

	Rate	Surchage
1. On the first Rs. 25,000 of Nil	Nil	Nil
total income.		
2. On the balance of total income	One anna in the	One anna in the
	rupee.	rupee.
D—In the case of every company—		
	Rate	
On the whole of total income	Two annas in the	
	rupee.	

The following Acts of the Indian Legislature received the assent of the Governor-General on the 31st March 1943, and are hereby promulgated for general information :—

ACT No. IX OF 1943

*An Act to make provisions on a basis of reciprocity in regard to entry into, travel, residence, the acquisition, holding or disposal of property, the enjoyment of educational facilities, the holding of public office, or the carrying on of any occupation, trade, business or profession in British India by, and the franchise in British India of, persons domiciled in British Possessions*

**Preamble**—WHEREAS it is expedient to make provisions on a basis of reciprocity in regard to entry into, travel, residence, the acquisition, holding or disposal of property, the enjoyment of educational facilities, the holding of public office, or the carrying on of any occupation, trade, business or profession in British India by, and the franchise in British India of, persons domiciled in British Possessions ;

It is hereby enacted as follows :—

1. *Short title, extent and commencement*—(1) This Act may be called the Reciprocity Act, 1943.

(2) It extends to the whole of British India.

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

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

(a) "British Possession" means any part of His Majesty's Dominions other than British India and includes Protectorates and territories which are administered by a Dominion as a mandatory on behalf of the League of Nations ; and

(b) "entry" includes landing at any port in British India during the stay in British India of a ship or aircraft on its way to a destination outside British India.

3. *Reciprocity of rights*—Persons, not being of Indian origin, domiciled in any British Possession to which this Act has been applied under section 5, shall be entitled only to such rights and privileges as regards entry, travel, residence, the acquisition, holding and disposal of property, educational facilities, franchise, the holding of public office, or the carrying on of any occupation, trade, business or profession in British India as are accorded by the law or administration of such possession to persons of Indian origin:

Provided that the provisions of this section relating to entry, travel and residence shall not apply to any person in the armed forces of a British Possession until the expiry of one year after the termination of the present hostilities.

4. *Burden of proof on person claiming exemption*—If any person alleged to be domiciled in any British Possession and to be subject to the provisions of this Act pleads that he is not so domiciled, or that the provisions of this Act do not apply to him, the onus of proving the truth of such a plea shall be on him.

5. *Power of Central Government to apply the Act*—The Central Government may, by notification in the official Gazette, apply this Act to any British Possession.

6. *Power to make rules*—The Central Government may, subject to the condition of previous publication, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

ACT No. X OF 1943

*An Act to provide for the imposition and collection of excise duties on tobacco.*

WHEREAS it is expedient to impose excise duties on tobacco and to provide for the collection thereof ;

It is hereby enacted as follows :—

1. *Short title and extent*—(1) This Act may be called the Tobacco (Excise Duty) Act, 1943.

(2) It extends to the whole of British India.

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

(a) "tobacco" means any form of tobacco, whether cured or uncured, and whether manufactured or not, and

includes the leaf, stalks and stem of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth ;

(b) "curing" includes wilting, drying, fermenting and any process for rendering tobacco fit for marketing or manufacture ;

(c) "manufacture" means the preparation of cigarettes, cigars, cheroots, *biris*, cigarette or pipe or hookah tobacco, chewing tobacco, or snuff ; and the word "manufacturer" shall be construed accordingly and shall include not only a person who employs hired labour for the production of these commodities, but also any person who engages in their production on his own account if his products are intended for sale ;

(d) "sale" and "purchase", with their grammatical variations and cognate expressions, mean any transfer of the possession of goods by one person to another in the ordinary course of trade or business for cash or deferred payment or other valuable consideration ;

(e) "wholesale dealer" means a person who buys or sells tobacco wholesale for the purpose of trade or manufacture, and includes a broker or commission agent who, in addition to making contracts for the sale or purchase of tobacco for others, stocks tobacco belonging to others as an agent for the purpose of sale ;

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

(g) "factory" means any premises wherein tobacco is manufactured.

3. *Imposition and collection of excise duties on tobacco*—There shall be levied and collected in such manner as may be prescribed duties of excise as, and at the rates, set forth in the Schedule on all cured tobacco in British India on the 1st day of April, 1943, on all tobacco cured in British India on or after that date, and on all tobacco products mentioned in the Schedule and manufactured in British India on or after that date.

4. *Determination of value for the purposes of duty*—Where under this Act any article is chargeable with duty at a rate dependent on the value of the article, such value shall be deemed to be the wholesale cash price for which an article of the like kind and quality is sold or is capable of being sold for delivery at the place of manufacture and at the time of its removal therefrom, without any abatement or deduction whatever except trade discount and the amount of the duty then payable.

5. *Power of Central Government to impose customs duty on cured tobacco*—The Central Government may, by notification in the official Gazette, impose on cured tobacco, or any tobacco product mentioned in the Schedule, brought into British India from the territory of any Indian State, not being territory which has been declared under section 5 of the Indian Traffic Act, 1934 (XXXII of 1934), to be foreign territory for the purposes of that section, a duty of customs equivalent to the excise duty imposed by this Act on the like tobacco cured or the like tobacco product manufactured in British India.

6. *Certain operations to be subject to licence*—From such date as may be specified in this behalf by the Central Government by notification in the official Gazette, no person shall engage in the curing, wholesale purchase or sale (whether on his own account or as a broker or commission agent), storage, or manufacture, of tobacco, except under the authority and in accordance with the terms and conditions of a licence granted under this Act.

7. *Restriction on possession of unmanufactured tobacco*—From such date as may be specified in this behalf by the Central Government by notification in the official Gazette, no person shall, except as provided by the rules made under this Act, have in his possession unmanufactured tobacco in excess of such quantity as may be prescribed for the purposes of this section as the maximum amount of unmanufactured tobacco or of any variety of unmanufactured tobacco which may be possessed at any one time by such a person.

8. *Form and conditions of licence*—Every licence under section 6 shall be granted for such area, if any, for such period, subject to such restrictions and on such conditions, and in such form and containing such particulars, as may be prescribed.

9. *Penalty for contravention of section 6 or section 7*—Whoever contravenes any of the provisions of section 6 or section 7 shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.



**10. Penalty for evasion of duty or failure to supply information**—Whoever evades or attempts to evade the payment of any duty payable under this Act, or fails to supply any information which he is required by the rules made under this Act to supply, or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information, shall be punishable with imprisonment which may extend to six months or with fine which may extend to two thousand rupees, or with both.

**11. Power of Courts to order forfeiture of tobacco**—Any Court trying an offence under this Act may order that any tobacco in respect of which the Court is satisfied that an offence under this Act has been committed, shall, together with the packages or coverings thereof, be forfeited to His Majesty.

**12. Recovery of duty, etc.**—In respect of duty and other sums payable to the Central Government under any of the provisions of this Act or of the rules made thereunder, the officer empowered by the Central Board of Revenue to levy such duty or require the payment of such sums may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the Collector of the district in which such person resides or conducts his business and the said Collector, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue.

**13. Application of the provisions of Act VIII of 1878 to the duties on tobacco**—The Central Government may, by notification in the official Gazette, declare that any of the provisions of the Sea Customs Act, 1878 (VIII of 1878), relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duties on tobacco imposed by section 3.

**14. Power of Central Government to make rules**—(1) The Central Government may, by notification in the official Gazette, make rules to carry into effect the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may—

(i) provide for the assessment and collection of the duties, the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duties shall be payable, and the recovery of duty not paid ;

(ii) prohibit the curing or manufacture of tobacco except on land and premises approved for the purpose ;

(iii) regulate the removal of tobacco from the place where grown, cured, stored or manufactured and its transport to or from the premises of a licensed curer, wholesale dealer or manufacturer or a bonded warehouse or to a market ;

(iv) regulate the curing storage wholesale sale and manufacture of tobacco, and provide for the appointment of officers of the Crown to supervise such curing, storage, wholesale sale and manufacture within any tobacco growing or manufacturing area ;

(v) provide for the appointment, licensing, management and supervision of bonded warehouses and the procedure to be followed in entering tobacco into and clearing tobacco from such warehouses ;

(vi) impose on growers, curers, wholesale dealers, brokers, commission agents, or manufacturers, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified ;

(vii) provide for the issuing of licences and transport permits and the fees, if any, to be charged therefor ;

(viii) provided for the detention of tobacco for the purpose of exacting the duty, the confiscation, otherwise than under section 11, of tobacco in respect of which breaches of the Act or rules have been committed, and the disposal of tobacco so detained or confiscated ;

(ix) authorise and regulate the inspection of factories, and the inspection or search of any place or conveyance used for the curing, storage sale or transport of tobacco ;

(x) authorise and regulate the composition of offences against, or liabilities incurred under, this Act or the rules made thereunder ;

(xi) provide for the grant of a rebate of the duty paid on tobacco which is exported by sea to any country outside India or shipped for consumption on a voyage to any port outside India ;

(xii) exempt any tobacco from the whole or any part of the duty imposed by this Act ;

(xiii) authorise the Central Board of Revenue or Collectors appointed for the purposes of this Act to provide, by written instructions, for supplemental matters arising out of any rule made by the Central Government under this section.

(3) In making rules under this section the Central Government may provide that any person committing a breach of any rule shall, where no other penalty is provided by this Act, be liable to a penalty not exceeding two thousand rupees and that the article in respect of which any such breach is committed shall be confiscated.

## THE SCHEDULE

(See section 3)

Description of tobacco	Rate of duty
<b>PART I</b>	
<i>Unmanufactured</i>	
<b>I.—VIRGINIA TOBACCO—</b>	
<b>A—Flue-cured—</b>	
(1) if intended for manufacture into—	
(a) cigarettes—	
(i) containing more than 20 per cent. weight of imported tobacco.	1 12
(ii) containing 20 per cent. or less than 20 per cent. weight of imported tobacco.	1 4
(iii) containing no imported tobacco	0 8
(b) <i>Biris</i> ... ..	0 6
(c) Cheroots ... ..	0 2
(2) if intended for any other purpose ...	1 12
<b>B—Air-cured</b> ... ..	0 6
<b>II.—COUNTRY TOBACCO—</b>	
(1) if intended for manufacture into—	
(a) cigarettes ... ..	0 6
(b) <i>Biris</i> ... ..	0 6
(c) cigars or cheroots ... ..	0 2
(d) hokah tobacco ... ..	0 1
(e) snuff ... ..	0 6
(2) if intended for sale as chewing tobacco, whether manufactured or merely cured.	0 1
(3) if intended for any other purpose ...	3 6
<b>III.—STALKS, STEAMS AND OTHER REFUSE OF TOBACCO—</b>	
(1) if intended for use in the preparation of any form of manufactured tobacco.	0 1
(2) if intended to be used for agricultural purposes	<i>Nil</i>
<b>PART II</b>	
<i>Manufactured</i>	
	Per hundred Rs. A.
<b>Cigars and cheroots of which the value—</b>	
(i) exceeds Rs 30 a hundred ... ..	6 0
(ii) exceeds Rs 25 a hundred but does not exceed Rs. 30 a hundred.	5 0
(iii) exceeds Rs. 20 a hundred but does not exceed Rs. 25 a hundred.	4 0
(iv) exceeds Rs. 15 a hundred but does not exceed Rs. 20 a hundred.	3 0
(v) exceeds Rs. 10 a hundred but does not exceed Rs 15 a hundred.	2 0
(vi) exceeds Rs. 5 a hundred but does not exceed Rs 10 a hundred.	1 0
(vii) exceeds Rs. 2-8-0 a hundred but does not exceed Rs. 5 a hundred.	0 8
(viii) exceeds Rs. 1-4-0 a hundred but does not exceed Rs. 2-8-0 a hundred.	0 4
(ix) exceeds Rs. 10 but does not exceed Rs. 1-4-0 a hundred.	0 2

### ACT No. XI of 1943.

*An Act to provide for the imposition and collection of an excise duty on vegetable product.*

WHEREAS it is expedient to provide for the imposition and collection of an excise duty on vegetable product :

It is hereby enacted as follows :—

**1. Short title and extent**—(1) This Act may be called the Vegetable Product (Excise Duty) Act, 1943.

(2) It extends to the whole of British India.

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

(a) "factory" means any premises wherein vegetable product is manufactured ;

(b) "owner" includes any person expressly or impliedly authorised by an owner of a factory to be his agent in respect of the factory ;

(c) "vegetable product" means any vegetable oil or fat which, whether by itself or in admixture with any other substance, has by hydrogenation or by any other process been hardened for human consumption.



3. *Imposition of and amount of duty*—A duty of excise at the rate of five rupees per hundredweight shall be levied on all vegetable product manufactured in any factory in British India and issued out of such factory on or after the first day of April 1943, and shall be payable by the owner of the factory.

4. *Recovery of duty with penalty*—(1) If any duty payable under section 3 is not paid within the time fixed by a notice issued in accordance with any rules made in this behalf under this Act, it shall be deemed to be an arrear, and the authority to which such duty is payable may, in lieu thereof, recover any sum, not exceeding double the amount of the duty unpaid, which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

(3) Without prejudice to the provisions of sub-section (2), when under the provisions of sub-section (1) any duty is deemed to be an arrear, the authority by which the notice referred to in sub-section (1) was issued may direct that no issue of vegetable product shall be made and no plant, machinery or material shall be removed out of the factory whose owner has failed to pay the duty until the duty or the sum recoverable in lieu thereof is paid or recovered; and such direction shall have effect notwithstanding any charge in the ownership of the factory.

(4) Any vegetable product issued, and any plant, machinery or material removed in contravention of a direction under sub-section (3) shall be liable to confiscation, and any person concerned in such issue or removal shall be punishable with fine which may extend to two thousand rupees.

5. *Issue from factory*—(1) No vegetable product shall be issued out of any factory except in accordance with the provisions of rules made under section 8 regulating such issue, or until such rules are made, in accordance with the general or special orders of the Central Government.

(2) If any vegetable product is issued out of any factory contrary to the provisions of sub-section (1), any person concerned in such issue shall be punishable with fine which may extend to one thousand rupees or to a sum equal to double the amount of the duty on the vegetable product so issued, whichever is greater.

6. *Application of the provisions of Act VIII of 1878 to the duty on vegetable product*.—The Central Government may, by notification in the official Gazette, declare that any of the provisions of the Sea Customs Act, 1878 (VIII of 1878), relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation and procedure relating to offences and appeals shall, with such modifications and alterations as it may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty imposed by section 3.

7. *Power of Central Government to impose a duty of customs or to prohibit import*—The Central Government may, by notification in the official Gazette, impose on vegetable product brought into British India from the territory of any Indian State, not being territory which has been declared under section 5 of the Indian Trade Act, 1934 (XXXII of 1934), to be foreign territory for the purposes of that section, a duty of customs equivalent to the excise duty imposed by this Act on vegetable product manufactured in British India, or prohibit absolutely, or with such exceptions as it thinks fit, the bringing of vegetable product into British India from the territory of any specified Indian State.

8. *Power to make rules*—(1) The Central Government may, by notification in the official Gazette, make rules—

(a) imposing on owners of factories the duty of furnishing returns and keeping records and books, and prescribing the form of such returns, records and books and the particulars to be contained therein, and the manner in which the same are to be verified;

(b) regulating the issue of vegetable product out of factories;

(c) providing for the assessment and collection of the duty, the issue of notices requiring payment, the authority to whom the duty shall be payable and the recovery of arrears;

(d) specifying the manner in which directions under the provisions of sub-section (3) of section 4 shall be made and communicated, and determining when such directions shall be deemed to become effective;

(e) authorising and providing for the inspection of factories; and

(f) generally for carrying into effect the provisions of this Act.

(2) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees:

Provided that the breach of any rule made under clause (b) of sub-section (1) shall be punishable with the punishment provided for an offence against section 5.

#### ACT No. XII OF 1943

*An Act further to amend the Indian Tea Control Act, 1938*

WHEREAS it is expedient further to amend the Indian Tea Control Act, 1938 (VIII of 1938), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title and commencement*—(1) This Act may be called the Indian Tea Control (Amendment) Act, 1943.

(2) It shall be deemed to have taken effect immediately before the expiration of the 31st day of March 1943.

2. *Amendment of section 1, Act VIII of 1938*—In section 1 of the Indian Tea Control Act, 1938 (VIII of 1938) hereinafter referred to as the said Act), for sub-section (4) the following sub-section shall be substituted namely:—

“(4) It shall remain in force only up to the end of the twenty-four months commencing on the 1st day of April subsequent to the termination of the present hostilities”.

3. *Amendment of section 2, Act VIII of 1938*—In section 2 of the said Act, in sub-clause (i) of clause (b), after the words and figures “and Chapter IV” the words “and in the schedule” shall be inserted.

4. *Amendment of section 3, Act VIII of 1938*—In section 3 of the said Act, for sub-sections (2) and (3) the following sub-sections shall be substituted, namely:—

“(2) Members nominated or elected under sub-section (1) shall hold office for the duration of this Act.

(3) The Committee shall be a body corporate by the name of the Indian Tea Licensing Committee, having perpetual succession and a common seal, with power to acquire and hold property and to contract, and shall by the said name sue and be sued.”

5. *Amendment of section 4, Act VIII of 1938*—In section 4 of the said Act, in sub-section (2), for the words following the words “the Central Government may” the following shall be substituted, namely:—

“in the case of an elected member, nominate a successor chosen to represent the body entitled to make the first election under section 3, and in the case of a nominated member, nominate a successor on the recommendation of the authority or body entitled to make the first nomination under section 3, or, if such recommendation is not made within two months, without such recommendation”.

6. *Insertion of new section 5A in Act VIII of 1938*—After section 5 of the said Act the following section shall be inserted, namely:—

“5A. *Power of Central Government to appoint additional member of Committee to act as chairman*.—Notwithstanding anything elsewhere contained in this Act, the Central Government may appoint any person to be an additional member of, and to act as chairman of, the Committee, and on such appointment being made the chairman of the committee elected under section 5 shall cease to exercise the functions of chairman.”

7. *Amendment of section 10, Act VIII of 1938*—In section 10 of the said Act, in clause (h), the words “the term of office of members of the Committee and” shall be omitted, and after the words “by which members” the words “of the Committee” shall be inserted.

8. *Amendment of section 11, Act VIII of 1938*—In section 11 of the said Act—

(a) in clause (b), after the word “vessel”, in both places where it occurs, the words “or aircraft” shall be inserted;

(b) to clause (c) the word “or” shall be added, and after that clause the following clause shall be added, namely:—

“(d) exported by a Red Cross Society with the previous sanction of the Central Government within the limits prescribed in this behalf”.

9. *Amendment of section 12, Act VIII of 1938*—In section 12 of the said Act,—

(a) in sub-section (2), after the word “tea” the words “or tea seed” shall be inserted;



(b) after sub-section (3) the following sub-section shall be added, namely :—

“(A) No tea or tea seed shall be taken by land, sea or air out of British India to any place in India other than the States of Travancore, Mysore, Cochin, Tripura and Mandi, unless covered by a permit issued by or on behalf of the Committee :

Provided that this sub-section shall have effect only if the Central Government by notification in the official Gazette so directs, and the Central Government may, by the same or a subsequent notification, direct that the sub-section shall not have effect in respect of tea or tea seed taken out of British India to any place specified in the notification.”

**10. Amendment of section 14, Act VIII of 1938.**—In section 14 of the said Act—

(a) in sub-section (1), after the words “on application made” the words “within the prescribed time and accompanied by the prescribed particulars” shall be inserted ;

(b) in sub-section (2), after the word “Schedule” the words, figures and letters “or as revised by the Central Government under section 14A” shall be inserted.

(c) in clause (a) of sub-section (3) for the figures “1938” the figures “1943” shall be substituted.

**11. Insertion of new section 14A in Act VIII of 1938.**—After section 14 of the said Act the following section shall be inserted, namely :—

“14A. *Power of Central Government to revise crop basis.*—The crop basis of a tea estate as determined or re-determined by the Committee may be revised by the Central Government if the Central Government is satisfied that the Committee in determining or re-determining it acted upon information which was either incorrect or deceptive.”

**12. Amendment of section 15, Act VIII of 1938.**—To sub-section (1) of section 15 of the said Act the following proviso shall be added, namely :—

“Provided that for the purpose of restricting in any year the amount of tea exported from British India the Central Government may direct that the quota shall, for the purposes of this sub-section, be deemed to be reduced by such proportion as is necessary to effect the desired restriction.”

**13. Amendment of section 16, Act VIII of 1938.**—In section 16 of the said Act, in sub-section (2) after the word “quota” the following shall be inserted, namely :—

“or of the quota as deemed to be reduced in accordance with any direction made under the proviso to sub-section (1) of section 15”.

and to the said sub-section the following proviso shall be added, namely :—

“Provided that, if the Central Government has at any time decided that it is desirable to restrict exports of tea from British India, the Committee may, with the general or special previous sanction of the Central Government, refuse to issue export licences.”

**14. Amendment of section 17, Act VIII of 1938.**—In section 17 of the said Act—

(a) in sub-section (2), after the words “under this Act” the words “or in respect of which an export licence would, but for the operation of a direction made under the proviso to sub-section (1) of section 15, have been obtainable” shall be inserted ;

(b) for sub-section (2A) the following sub-sections shall be substituted, namely :—

“(2A) Where, in pursuance of sub-section (1) or sub-section (2) of section 7, the owner of a tea estate receives a right to obtain export licences for a further quantity of tea, he may, within one month from the date of the order whereby he receives such right, apply to the Committee for a special export licence covering that further quantity, and the Committee shall, on receipt of the requisite fee, if any, issue a special licence accordingly.

(2B) A person, to whom a special export licence has been issued under sub-section (2) or sub-section (2A), may transfer the special export licence with all the rights conferred thereby within a period of six months from the date on which it was granted to a person or persons nominated by him, but a licence once so transferred shall not be further transferable.”

(c) in sub-section (3)—

(i) the words and figures “in the case of a special export licence issued in the year 1938 up to the 30th day of June of that year and in the case of a special export licence issued in any subsequent year” shall be omitted, and for the words “May of the year” the words “March of the financial year” shall be substituted ;

(ii) the proviso shall be omitted ;

(d) in sub-section (4), the words and figures “or under the Tea Control Act, 1933, as the case may be” shall be omitted ;

(e) after sub-section (4) the following sub-section shall be added, namely :—

“(5) Notwithstanding anything contained in the foregoing sub-sections, the Committee may postpone for so long as the Central Government may require the issue of any special export licence.”

**15. Amendment of section 19, Act VIII of 1938.**—In section 19 of the said Act—

(a) in sub-section (2), after the word “carriage” the words “or shall be taken by land” shall be inserted ;

(b) in sub-section (3), after the word “tea” the words “or tea seed” shall be inserted.

**16. Amendment of section 20, Act VIII of 1938.**—In section 20 of the said Act, in sub-section (1), the words “to enable it to discharge its duties under this Chapter” shall be omitted.

**17. Amendment of section 23, Act VIII of 1938.**—In section 23 of the said Act—

(a) in clause (b), after the word “tea” the words “or tea seed” shall be inserted ;

(b) after clause (b) the following clauses shall be inserted, namely :—

“(ba) prescribing limits for the purposes of clause (d) of section 11 ;

(bb) prescribing the time and the particulars referred to in sub-section (1) of section 14 ;”.

**18. Insertion of new section 25A in Chapter II, Act VIII of 1938.**—In Chapter II of the said Act, after section 25 the following section shall be inserted, namely :—

“25A. *Power of Central Government to make orders.*—If, in pursuance of any scheme for the control of import of Indian tea into the United Kingdom or any other country, the Central Government considers it necessary or expedient so to do, it may by order direct the Committee to apportion the requirement of the United Kingdom or such other country among the tea estates in accordance with such principles and in such manner as may be laid down in the order and to grant such export licences or special export licences as may be necessary for giving effect to the arrangements made under such scheme, and the Committee shall comply with any such order.”

**19. Amendment of section 26, Act VIII of 1938.**—In section 26 of the said Act, for the figures “1938”, “1933” in both places where they occur, and “1931”, respectively, the figures “1943”, “1938” and “1936” shall be substituted.

**20. Amendment of section 27, Act VIII of 1938.**—In section 27 of the said Act—

(a) in sub-section (1), for the words after the words “shall not exceed” the following shall be substituted, namely :—

“such area as will bring the total area of the land planted with tea in British India up to one-half of one per cent over the total area of the land which would have been planted with tea in British India on the 31st day of March, 1943, had the extensions of plantation made in the two periods of five years subsequent to the 31st day of March, 1933, each increased the area in British India planted with tea at the beginning of each such period by one-half of one per cent.” ;

(b) in sub-section (2)—

(i) for the words following the words “as near as may be”, the following shall be substituted, namely :—

“such area as will bring the total area of the land planted with tea in the Province up to one-half of one per cent over the total area of the land which would have been planted with tea in the Province on the 31st day of March, 1943, had the extensions of plantation made in the two periods of five years subsequent to the 31st day of March, 1933, each increased the area in the Province planted with tea at the beginning of each such period by one-half of one per cent.” ;

(ii) the following proviso shall be added, namely :—

“Provided that the Committee may vary the total area so determined for any Province in order to increase or diminish for another Province the area in respect of which such permissions may be granted by an amount corresponding to the extent to which the area in the first mentioned Province has been diminished or increased.” ;

(c) in sub-section (3), for the words “after the commencement of this Act” the words, brackets and figures “after the commencement of the Indian Tea Control



(Amendment) Act, 1943" shall be substituted, and the following words shall be added, namely:—

"and shall in like manner publish any subsequent variation of such total areas";

(d) sub-section (4) shall be omitted.

21. *Amendment of section 28, Act VIII of 1938*—In section 28 of the said Act—

(a) in sub-section (1), for the figures "1938" the figures "1943" shall be substituted and for the words "not later than six months from the commencement of this Act", the following shall be substituted, namely:—

"not later than six months from the commencement of the Indian Tea Control (Amendment) Act, 1943";

(b) after sub-section (1) the following sub-section shall be inserted, namely:—

"(1A) The Committee may require an applicant to supply such information as it thinks necessary to enable the Committee to deal with the application."

(c) in sub-section (2), after the word and figures "section 27" the words "and to any rules made in this behalf by the Committee" shall be inserted, and the following provisos shall be added, namely:—

"Provided that permission shall not be granted in the case of any tea estate owned by a limited liability company if the area planted with tea in the estate exceeds three hundred acres, or in the case of any tea estate owned by an individual proprietor or proprietors if the area planted with tea in the estate exceeds one hundred and fifty acres:

Provided further that the Committee may, despite the limits laid down in section 27, grant such permission to the Tocklai and Nellakotta experimental stations."

22. *Amendment of section 29, Act VIII of 1938*—In section 29 of the said Act—

(a) in sub-section (1)—

(i) for the figures "1933" the figures "1943" shall be substituted;

(ii) in clause (a), after the word "through" the words "circumstances due to existing war conditions or through" shall be inserted;

(iii) the following *Explanation* shall be added, namely:—

"*Explanation*—Land taken for purposes connected with the prosecution of war on which tea bushes have been allowed to remain for protective purposes though no longer cultivated shall be deemed for the purposes of this sub-section to be incapable of carrying or no longer to carry tea."

(b) in sub-section (2), in the proviso, for the words "the area of the same tea estate" the words "the same or an adjacent district and shall belong to the same or an adjacent tea estate" shall be substituted;

(c) after sub-section (3) the following sub-section shall be added, namely:—

"(4) If any land falling within the *Explanation* to sub-section (1) is subsequently restored to the tea estate from which it was subtracted, the owner of the estate shall either uproot the tea planted thereon, or uproot any tea planted by him in pursuance of a permission granted under sub-section (2)."

23. *Amendment of section 30, Act VIII of 1938*—In section 30 of the said Act, in the proviso to sub-section (1), for the words and figures "upon the 31st day of March, 1943" the words "at the termination of this Act" shall be substituted.

24. *Insertion of new Chapter VI and section 40 in Act VIII of 1938*—After section 39 of the said Act the following Chapter and section shall be added, namely:—

#### "CHAPTER VI

##### SUSPENSION OF OPERATION OF ACT

40. *Suspension of operation of Act*—(1) If the Central Government is satisfied that an emergency has arisen rendering it necessary for the security of India that certain of the restrictions imposed by this Act should cease to be imposed, the Central Government may, by notification in the official Gazette, suspend or relax to a specified extent either indefinitely or for such period as may be specified in the notification the operation of all or any of the provisions of this Act.

(2) Where the operation of certain provisions of this Act has under sub-section (1) been suspended or relaxed indefinitely, such suspension or relaxation may at any time while this Act remains in force be removed by the Central Government by notification in the official Gazette."

25. *Substitution of new Schedule for the Schedule to Act VIII of 1938*—For the Schedule to the said Act the following shall be substituted, namely:—

#### "THE SCHEDULE

[See section 14 (2)]

#### *Principles to be followed in determining the Crop Basis of a tea estate.*

1. Where a tea estate has before the 1st day of April, 1943, received an export quota under this Act the crop basis of the estate for the financial year beginning on that date, or for any subsequent financial year shall be the highest crop basis assigned to the estate under this Act for any of the financial years beginning on the 1st day of April, 1940, 1941 or 1942 (herein referred to as the cardinal crop basis) increased by any admissible allowance of either of the following kinds, namely:—

(a) An allowance for young areas, that is, areas planted with tea on or after the 1st day of January, 1926, determined in the prescribed manner in accordance with the prescribed rules:

Provided that any young areas in respect of which an allowance has been made in determining the cardinal crop basis shall be excluded.

(b) An allowance for low producing areas determined in the prescribed manner:

Provided that any low producing areas in respect of which an allowance has been made in determining the cardinal crop basis shall be excluded.

2. Where the area of a tea estate for which a crop basis has been determined is reduced or increased by the transfer to or acquisition from another tea estate of land planted with tea, the crop basis of the estate shall be reduced or increased by an amount representing as nearly as possible the contribution made by the area transferred or acquired to the crop basis of the estate of which it previously formed a part.

3. Where a tea estate for which a crop basis has been determined subsequently becomes two or more separate estates the crop basis of each such separate estate shall be determined so as to represent as nearly as possible the contribution made by the area comprised in it to the total crop basis of the original estate."

G. H. SPENCE, *Secretary*

The following Acts of the Indian Legislature received the assent of the Governor-General on the 7th April, 1943, and are hereby promulgated for general information:—

ACT NO. XIV OF 1943

*An Act further to amend the Indian Army Act, 1911, and the Indian Air Force Act, 1932*

WHEREAS it is expedient further to amend the Indian Army Act, 1911 (VIII of 1911), and the Indian Air Force Act, 1932 (XIV of 1932), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. *Short title*—This Act may be called the Indian Army and Air Force (Military Prisons and Detention Barracks) Act, 1943.

2. *Amendment of section 107, Act VIII of 1911*—For section 107 of the Indian Army Act, 1911 (VIII of 1911), the following section shall be substituted, namely:—

"107. *Execution of sentence of transportation or imprisonment*—(1) Whenever any sentence of transportation is passed under this Act or whenever any sentence so passed is commuted to transportation, the commanding officer of the person under sentence or such other officer as may be prescribed shall forward a warrant in the prescribed form to the officer in charge of the civil prison in which such person is to be confined and shall forward him to such prison with the warrant.

(2) Whenever any sentence of imprisonment is passed under this Act or whenever any sentence so passed is commuted to imprisonment, the confirming officer, or in the case of a sentence which does not require confirmation, the Court or in either case such officer as may be prescribed may direct either that the sentence shall be carried out by confinement in a civil prison or by confinement in a military prison, and the commanding officer of the person under sentence or such other officer, as may be prescribed, shall forward a warrant in the prescribed form to the officer in charge of the prison in which the person under sentence is to be confined and shall forward him to such prison with the warrant:

Provided that in the case of a sentence of imprisonment for a period not exceeding three months, in lieu of direction that the sentence shall be carried out by confinement in a civil or a military prison, a direction may



be made that the sentence shall be carried out by confinement in military custody :

Provided further that on active service a sentence of imprisonment may be carried out by confinement in such place as the officer commanding the forces in the field may from time to time appoint."

**3. Substitution of new section for section 109, Act VIII of 1911**—For section 109 of the Indian Army Act, 1911 (VIII of 1911), the following section shall be substituted, namely :—

"109. *Communication of certain orders to prison officers*—Whenever an order is duly made under this Act setting aside or varying any sentence, order or warrant under which any person is confined in a civil or military prison, a warrant in accordance with such order shall be forwarded by the prescribed officer to the officer in charge of the prison in which such person is confined."

**4. Addition of new section 111B, Act VIII of 1911**—To Chapter IX of the Indian Army Act, 1911 (VIII of 1911), after section 111A, the following section shall be added, namely :—

"111B. *Establishment and regulation of military prisons*—(1) The Central Government may set apart any building or part of a building or any place under its control as a military prison for the confinement of persons sentenced to imprisonment under this Act.

(2) The Central Government may make rules providing—

(a) for the government, management and regulation of such military prisons ;

(b) for the appointment and removal and powers of inspectors, visitors, governors and officers thereof ;

(c) for the labour of prisoners undergoing confinement therein, and for enabling persons to earn, by special industry and good conduct, a remission of a portion of their sentence ; and

(d) for the safe custody of prisoners and the maintenance of discipline among them and the punishment, by personal correction, restraint or otherwise, of offences committed by prisoners :

Provided that such rules shall not authorise corporal punishment to be inflicted for any offence nor render the imprisonment more severe than it is under the law for the time being in force relating to civil prisons in British India.

(3) Rules made under this section may provide for the application to military prisons of any of the provisions of the Prisons Act, 1894 (IX of 1894), relating to the duties of officers of prisons and the punishment of persons not prisoners."

**5. Substitution of new section for section 113, Act XIV of 1932**—For section 113 of the Indian Air Force Act, 1932 (XIV of 1932), the following section shall be substituted, namely :—

"113. *Execution of sentence of imprisonment*—Whenever any sentence of imprisonment is passed under this Act, or whenever any sentence so passed is commuted to imprisonment, the confirming officer, or, in the case of a sentence which does not require confirmation, the Court or in either case such officer as may be prescribed, may direct either that the sentence shall be carried out by confinement in a civil prison or by confinement in a military or air force prison, and the commanding officer of the person under sentence or such other officer as may be prescribed, shall forward a warrant in the prescribed form to the officer in charge of the prison in which the person under sentence is to be confined, and shall forward him to such prison with the warrant :

Provided that in the case of a sentence of imprisonment for a period not exceeding three months, in lieu of a direction that the sentence shall be carried out by confinement in a civil, military or air force prison, a direction may be made that the sentence shall be carried out by confinement in air force custody :

Provided further that on active service a sentence of imprisonment may be carried out by confinement in such place as the officer commanding the forces in the field may from time to time appoint."

**6. Addition of new section 119A, Act XIV of 1932**—To Chapter IX of the Indian Air Force Act, 1932 (XIV of 1932), after section 119, the following section shall be added, namely :—

"119A. *Establishment and regulation of air force prisons and detention barracks*—(1) The Central Government may set apart any building or part of a building or any place under its control as an air force prison or

detention barracks for the confinement of persons sentenced to imprisonment or detention under this Act.

(2) The Central Government may by rules provide—

(a) for the government, management and regulation of such air force prisons and detention barracks ;

(b) for the appointment and removal and powers of inspectors, visitors, governors and officers thereof ;

(c) for the labour of prisoners and persons undergoing detention therein and for enabling such prisoners or persons to earn by special industry and good conduct a remission of a portion of their sentence ; and

(d) for the safe custody of such prisoners or persons and the maintenance of discipline among them and the punishment by personal correction, restraint or otherwise, of offences committed by them :

Provided that such rules shall not authorise corporal punishment to be inflicted for any offence nor render the imprisonment or detention more severe than it is under the law for the time being in force relating to civil prisons in British India.

(3) Rules made under this section may provide for the application to air force prisons or detention barracks of any of the provisions of the Prisons Act, 1894 (IX of 1894), relating to the duties of officers of prisons and the punishment of persons not prisoners."

#### ACT No. XV OF 1943

*An Act further to amend the Trade Marks Act, 1940*

WHEREAS it is expedient further to amend the Trade Marks Act, 1940 (V of 1940), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

**1. Short title and commencement**—(1) This Act may be called the Trade Marks (Amendment) Act, 1943.

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

**2. Amendment of section 4, Act V of 1940**—In section 4 of the Trade Marks Act, 1940 (hereinafter referred to as the said Act)—

(a) in sub-section (1), for the words "at the Patent Office" the words "at Bombay" shall be substituted, and the words "except those entered in the Bombay Register under Chapter IX" shall be omitted ;

(b) in sub-section (2), for the words "the Controller of Patents and Designs" the words "an officer appointed by the Central Government" shall be substituted, and the words "for the purposes of this Act" shall be omitted.

(c) after sub-section (2), the following sub-section shall be inserted, namely :—

"(2A) The Central Government may appoint a Deputy Registrar of Trade Marks to discharge under the superintendence and direction of the Registrar any function which under this Act may be discharged by the Registrar and any reference in this Act to the Registrar shall include a reference to the Deputy Registrar when so discharging any such function."

(d) after sub-section (3), the following sub-section shall be added, namely :—

"(4) There shall be a seal for the Trade Marks Registry."

**2A. Insertion of a new section 4A in Act V of 1940**—

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

"4A. *Branch of Trade Marks Registry*—(1) There shall be established at Calcutta for the purpose of facilitating the registration of trade marks a branch of the Trade Marks Registry.

(2) There shall be kept at the said branch a copy of the Register and the Refused Textile Marks List, and the said copies shall at all convenient times be open to the inspection of the public in the same manner as the originals thereof."

**3. Amendment of section 16, Act V of 1940**—In section 16 of the said Act, in sub-section (2), for the words "Patent Office" the words "Trade Marks Registry" shall be substituted.

**4. Amendment of section 53, Act V of 1940**—In section 53 of the said Act, in sub-section (1), the words "or the Bombay Registrar, as the case may be." shall be omitted.

**5. Amendment of section 56, Act V of 1940**—In section 56 of the said Act, in sub-section (1), for the words "Patent Office" the words "Trade Marks Registry" shall be substituted.

**6. Omission of sections 62 and 63A from Act V of 1940**—Sections 62 and 63A of the said Act shall be omitted.



**7. Substitution of new section for section 64, Act V of 1940**—For section 64 of the said Act the following section shall be substituted, namely :—

**“64. Restrictions on registration of textile goods—**  
(1) In respect of textile goods being piece goods—

(a) no mark consisting of a line heading alone shall be registrable as a trade mark ;

(b) a line heading shall not be deemed to be adopted to distinguish ;

(c) the registration of a trade mark shall not give any exclusive right to the use of a line heading.

(2) In respect of any textile goods, the registration of letters or numerals, or any combination thereof, shall be subject to such conditions and restrictions as may be prescribed.”

**8. Substitution of new section for section 65, Act V of 1940**—For section 65 of the said Act the following section shall be substituted, namely :—

**“65. Refused Textile Marks List**—Trade marks in respect of textile goods of which registration has been refused shall be entered by the Registrar in a list called the Refused Textile Marks List, and the said list shall at all convenient times be open to the inspection of the public subject to such conditions and restrictions as may be prescribed.”

**9. Amendment of section 66, Act V of 1940**—In section 66 of the said Act, in sub-section (2), the words “ and the Bombay Registrar ” shall be omitted.

**10. Amendment of section 69, Act V of 1940**—In section 69 of the said Act, the words “ or the Bombay Registrar ” shall be omitted, and the following proviso shall be added to the section, namely :—

“ Provided that nothing in this section shall be construed as affecting the right, if any, of the proprietor of a trade mark containing any such Arms, device, emblem or title to continue to use such trade mark.”

**11. Amendment of section 74, Act V of 1940**—In section 74 of the said Act—

(a) in sub-section (2), for the words “ Patent Office ” the words “ Trade Marks Registry ” shall be substituted ;

(b) sub-section (3) shall be omitted.

**12. Insertion of new section 74A in Act V of 1940**—After section 74 of the said Act the following section shall be inserted, namely :—

**“74A. Costs of Registrar in proceedings before High Court**—In all proceedings under this Act before a High Court the costs of the Registrar shall be in the discretion of the High Court, but the Registrar shall not be ordered to pay the costs of any of the parties.”

**13. Amendment of section 75, Act V of 1940**—In section 75 of the said Act, in sub-section (1), for the words “ Patent Office ” the words “ Trade Marks Registry ” shall be substituted.

**14. Amendment of section 76, Act V of 1940**—In section 76 of the said Act, in sub-section (1), the words “ or the Bombay Registrar ” shall be omitted.

**15. Amendment of section 84, Act V of 1940**—In section 84 of the said Act, in sub-section (2)—

(a) in clause (e), the words “ the Textile Marks Records ” shall be omitted and for the word “ Lists ” the word “ List ” shall be substituted ;

(b) clause (r) shall be omitted.

**16. Addition of new section 86 to Act V of 1940**—After section 85 of the said Act the following section shall be added, namely :—

**“86 Proceedings at Patent Office and the Bombay Registry to be deemed to have been taken at Trade Marks Registry**—On the commencement of the Trade Marks (Amendment) Act, 1943, all applications made and all acts done under this Act before that time at the Patent Office or the Bombay Registry shall be deemed to have been made and done at the Trade Marks Registry, Bombay, and shall have effect as if made or done under this Act as amended by the Trade Marks (Amendment) Act, 1943.”



## ACT No. XVI OF 1943

*An Act further to amend the Muslim Personal Law  
(Shariat) Application Act, 1937*

WHEREAS it is expedient further to amend the Muslim Personal Law (Shariat) Application Act, 1937 (XXVI of 1937);

It is hereby enacted as follows :—

1. *Short title*—This Act may be called the Muslim Personal Law (Shariat) Application (Amendment) Act, 1943.

2. *Amendment of section 3, Act XXVI of 1937*—In sub-section (1) of section 3 of the Muslim Personal Law

(Shariat) Application Act, 1937 (XXVI of 1937) hereinafter referred to as the said Act), for the words "this Act" the words "the provisions of this section" shall be substituted.

3. *Amendment of section 6, Act XXVI of 1937*—In section 6 of the said Act—

(a) for the word "Provisions" the words "The undermentioned provisions" shall be substituted;

(b) for the purpose of reviving the operation of section 37 of the Bengal, Agra and Assam Civil Courts Act, 1887, entry (3) relating to that Act shall be omitted.

G. H. SPENCE, *Secretary*