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No. 46

CUTTACK, FRIDAY, NOVEMBER 19, 1943

SEPARATE PAGING IS GIVEN TO THIS PART, IN ORDER THAT IT MAY BE FEED AS A SEPARATE UNIT.

PART IV

Regulations, Orders, Notifications and Rules, of the Government of India, of the Government of Bihar, and of the High Court. Papers extracted from the *Gazette of India* and Provincial Gazettes. Orders of Commandants of Volunteers Corps

PUBLISHED UNDER THE AUTHORITY OF THE HIGH COURT OF JUDICATURE AT PATNA NOTIFICATION

The 5th November 1943

**No. 30-XII-18-42-R.**—It is hereby published for general information under section 127 of the Code of Civil Procedure, 1908 (Act V of 1908) that the rules in the First Schedule of the said Code, specified in Schedule I given below, made and approved in accordance with the provisions of Part X of the said Code, shall be introduced in the ex-Madras areas in the Province of Orissa and shall regulate the procedure of all the Civil Courts there which are subject to the Superintendence of this Court, in supersession of the rules made by the High Court of Judicature at Madras in force there, save and except those specified in Schedule II below.

The notification shall have force and effect from the date of its publication.

SCHEDULE I

Rules made by the High Court of Judicature at Patna under section 122, Civil Procedure Code.

Order V	.. Rule 10
Order VII	.. Rules 19 to 22
Order VIII	.. Rules 6(1), 11 and 12
Order XII	.. Rule 6
Order XIII	.. Rules 1 and 9(1A)
Order XVI	.. Rules 2(1), 3 and 8
Order XXI	.. Rules 1, 2(2), 6(a), 11(1A), 11(2), 16, 17(1), 22(1), 26(3), 31(2,3,4), 32(3), 39(5), 43, 43(A), 45(1), 50(2), 53(1b), 54(2), 57, 58, 59, 60, 61, 63(A to H), 64, 65(2), 67(1), 69(2), 72(1, 2, 3), 75, 85, 86, 89(1), 90(1, 2), 92(1), 94, 97(3), 99 and 104

Order XXVI	.. Rule 14(2, 3)
Order XXXII	.. Rule 4(4)
Order XXXIV	.. Rule 2(2)
Order XXXIX	.. Rule 1(A)
Order XLI	.. Rules 1(1), 14(A), 27(b) and 38
Order XLIII	.. Rule 1(ii)

SCHEDULE II

Order IX	.. Rules 13 and 15
Order XX	.. Rules 1, 3, 6 and 11(2)
Order XXI	.. Rule 92(2)
Order XXV	.. Rule 1
Order XLIII	.. Rule 1(d)

By order of the High Court of Judicature at Patna  
A. CHATTERJI  
Registrar

HOME DEPARTMENT NOTIFICATIONS

The 17th November 1943

**No. 25767-A.G.**—The following Proclamation, issued by the Government of India in the Home Department is republished for general information.

By order of the Governor  
J. BOWSTEAD

Chief Secretary to Government

New Delhi, 20th October 1943

**No. 150/43-Public(C).**—Whereas Field Marshal the Right Honourable the Viscount Wavell, P.C., G.C.B., G.C.S.I., G.C.I.E., C.M.G., M.C., has been appointed by His Majesty

to be His Viceroy and Governor-General of India and Crown Representative and has assumed the said office, the said appointment is hereby notified and it is proclaimed that the said Field Marshal the Right Honourable the Viscount Wavell, Viceroy and Governor-General of India, has this day taken his seat in His Excellency's Council.

By order of His Excellency the Viceroy and Governor-General of India in Council.

E. CONRAN-SMITH  
Secy. to the Govt. of India

The 17th November 1943

**No. 5714-C.**—The following notification by the Government of Bombay, is republished for general information.

By order of the Governor  
J. BOWSTEAD  
Chief Secretary to Government

HOME DEPARTMENT

POLITICAL

Bombay Castle, 26 October 1943

**No. 1977-Poll.**—In exercise of the powers conferred by section 19 of the Indian Press (Emergency Power-) Act, 1931, the Government of Bombay is pleased to declare all copies, wherever found, of the book in Marathi entitled "Savarkar Charitra" (i.e., Life of Savarkar) by Mr. Shivram Lakshman Karandikar, printed by Mr. V. G. Ketkar at the Lokasangraha Press, 674, Sadasiv Peth, Poona 2, and published by Mrs. Sitabai Karandikar, 399/1, Sadasiv Peth, Poona 2, and all other documents containing copies, reprints, translations of or extracts from the said book, to be forfeited to His Majesty on the ground that it appears to the Government of Bombay that the said book contains words of nature described in clauses (a) and (b) of section 4(1) of the said Act.

By order of the Governor of Bombay

H. V. R. IENGAR  
Secretary to Government

FINANCE DEPARTMENT NOTIFICATION

The 10th November 1943

**No. 25122-F.(G).**—The following notification, issued by the Government of India, in the Finance Department is republished for general information.

By order of the Governor

V. RAMANATHAN  
Deputy Secretary to Government

New Delhi, 20th October 1943

**No. F.17(100)-F/43.**—The Governor-General in Council is pleased to direct that the following amendment shall be made in the Post Office Twelve Year National Savings Certificates Rules published with the notification of the Government of India in the Finance Department, No. F.17(100)-F/43, dated the 4th September 1943, namely:—

For the Exception below sub-rule (1) of rule 11 of the said Rules, the following shall be substituted:—

"Exception—Discharge of the certificates within three years from the date of purchase may be permitted by the Head Postmaster in the event of death of the holder or of both the holders in the case of joint certificates."

N. SUNDARESAN  
Deputy Secretary to Government

## COMMERCE AND LABOUR DEPARTMENT NOTIFICATIONS

The 10th November 1943

No. 25105—Com-9/43-Com.(C).—The following notifications and the resolution, issued by the Government of India, Department of Commerce, are republished for general information.

By order of the Governor  
J. E. MAHER  
Secretary to Government

### NOTIFICATIONS

#### WAR RISKS INSURANCE

New Delhi, 24th June 1943

No. 29-W.R.I.(G)/43—In pursuance of section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce No. 7-W.R.I./40, dated the 14th September 1940, namely:—

In the Schedule annexed to the said notification, the following entry shall be inserted, namely:—

"2-A. Anand Insurance Company Limited."

New Delhi, 10th July 1943

No. 30-W.R.I.(G)/43—In pursuance of sub-rule (2) of rule 15 of the War Risks (Goods) Insurance Rules, the Central Government is pleased to direct that the following further amendments shall be made in the List of Recognised Loss Assessors, published with the notification of the Government of India in the Department of Commerce, No. 25-W.R.I./40, dated the 28th December 1940, namely:—

To the said List, the following entries shall be added, namely:—

366. Mr. G. K. Stott, C/o General Electric Company, Lahore.

367. Mr. F. G. Stapleton, C/o William Jacks and Company, Lahore.

368. Mr. A. Rutishauser, C/o Volkart Brothers, Lahore.

369. Mr. F. W. V. Ellvers, C/o Spedding Dinga Singh and Company, Lahore.

370. Mr. J. C. Burbidge, C/o Owen Roberts and Company, Lahore.

371. Mr. L. Brentford, Brentford James and Company, Lahore.

372. Mr. P. N. Maira, Maira Brothers, Lahore.

373. Mr. A. N. Youett, Naraindas and Company, Lahore.

374. Mr. Motiram Mehra, Moti Ram Mehra and Company, Amritsar."

S. R. ZAMAN

Joint Secy. to the Govt. of India

New Delhi, 17th July 1943

No. 31-W.R.I.(G)/43—In pursuance of sub-section (1) of section 7A of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to authorise all Special Officers, War Risks Insurance, who are for the time being authorised to exercise powers under sub-section (1) of section 10 of the said Ordinance, to exercise powers under the said section 7A in respect of the areas within their respective jurisdictions.

New Delhi, 17th July 1943

No. 32-W.R.I.(G)/43—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendments shall be made in the War Risks (Goods) Insurance Rules, namely:—

I. After rule 16 of the said Rules, the following rule shall be inserted, namely:—

"17. (1) Where any person has failed to insure as, or to the full amount, required by the Ordinance and has thereby evaded the payment by way of premium of any money which he would have had to pay but for such failure, the amount evaded shall be determined in accordance with the Seventh Schedule to these Rules.

(2) Every person against whom a determination has been made in pursuance of sub-rule (1) may, within the period laid down in the Seventh Schedule to these Rules, appeal to the Central Government, whose decision shall be final."

II. After the Sixth Schedule annexed to the said Rules, the following Schedule shall be inserted, namely:—

#### "SEVENTH SCHEDULE

(See rule 17)

Where the Special Officer, War Risks Insurance, has reason to believe that the owner of any goods insurable

under the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), and situate within the area over which he is authorised to act, has failed to insure as, or to the full amount, required by the Ordinance, and has thereby evaded the payment by way of premium of any money which he would have had to pay but for such failure, the Special Officer may serve on such owner a notice requiring him (1) to show cause on a date and at the time and place specified in this behalf why he failed to insure the goods as, or to the full amount, required by the Ordinance, and further (2) to produce before the Special Officer on such date any document or other evidence in support of his case.

2. Upon cause being shown and after giving the defaulter an opportunity of being heard in support, of the cause, the Special Officer shall record his opinion on the insurable value of the goods and shall, by an order in writing, determine on the basis of such value the amount of premium, if any, payment of which has been evaded by the defaulter. In doing so, the Special Officer shall take into consideration such information as he may have received in accordance with section 10 of the War Risks (Goods) Insurance Ordinance after giving the defaulter an opportunity to explain the same.

3. If an owner fails to show cause against a notice issued under paragraph 1 the Special Officer shall make assessment to the best of his judgment and determine on the basis of such assessment the amount of premium payment of which has been evaded by the defaulter.

4. When any sum has been determined in accordance with paragraph 2 or 3 the Special Officer shall send to the defaulter a copy of his recorded opinion, duly certified by him, and serve on him a notice of demand specifying (1) the amount payable by him, (2) the date within which it shall be paid, and (3) the Treasury to which it shall be paid.

5. Any person against whom a determination is made in accordance with paragraph 2 or paragraph 3 may appeal to the Government of India in the Department of Commerce within thirty days of the date of receipt of the notice of demand.

6. Where a determination is made against more persons than one in respect of the same goods every person preferring an appeal shall do so separately and in his own name.

7. An appeal under paragraph 5 shall contain all material statements and arguments relied on by the appellant and shall be accompanied by a copy of the notice of demand served upon the appellant. It shall be preferred through the authority against whose order the appeal is preferred.

8. The appellate authority shall consider—

(a) whether the facts on which the notice of demand was based have been established, and

(b) whether the sum determined as payable is excessive, adequate or inadequate,

and after such consideration shall pass such order as it thinks proper. But no order enhancing the amount determined as payable by the appellant shall be passed without first communicating to him the grounds on which such order is proposed to be passed and giving him an opportunity to show cause against the same. The appellant shall have no right to appear in person or by pleader before the appellate authority.

New Delhi, 24th July 1943

No. 33-W.R.I.(G)/43—In pursuance of sub-rule (2) of rule 15 of the War Risks (Goods) Insurance Rules, the Central Government is pleased to direct that the following further amendments shall be made in the List of Recognised Loss Assessors, published with the notification of the Government of India in the Department of Commerce, No. 25-W.R.I./40, dated the 28th December 1940, namely:—

To the said List the following entries shall be added, namely:—

375. Mr. Ramnarayan Chellaram, B.A., President The Mysore Chamber of Commerce and the Bangalore Piece Goods Merchants' Association, Bangalore City.

376. Mr. M. Ramaiah, B.E., Engineers and Machinery Importers, Opposite to Bank of Mysore Limited, Bangalore City.

377. Mr. T. Shantharajappa, C/o Brainhappa Tavanapanavar, Oil Seed Crushers, Merchants, etc., Mysore.

378. Mr. N. Rudriah, Rice and Grain Merchant, New Tharagupet, Bangalore City."

K. G. AMBEGAOKAR

Joint Secy. to the Govt. of India

*New Delhi, 7th August 1943*

No. 34-W.R.I.(G)/43—In pursuance of sub-rule (2) of rule 15 of the War Risks (Goods) Insurance Rules, the Central Government is pleased to direct that the following further amendments shall be made in the List of Recognised Loss Assessors, published with the notification of the Government of India in the Department of Commerce, No. 25-W.R.I./40, dated the 28th December 1940, namely:—

To the said List the following entries shall be added, namely:—

- 375. Mr. P. Bates, C/o Messrs. Kilburn and Company, Calcutta.
- 376. Mr. J. G. Foster, C/o Messrs. Kilburn and Company, Calcutta.
- 377. Mr. J. Laurie, 44, Garden Reach, Calcutta.
- 378. Mr. J. H. Marsden, C/o Messrs. Kilburn and Company, Calcutta.
- 379. Mr. C. M. Stewart, 44, Garden Reach, Calcutta.
- 380. Mr. W. Tiffany, C/o Messrs. Kilburn and Company, Calcutta.

*New Delhi, 2nd August 1943*

No. 35-W.R.I.(G)/43—In pursuance of section 6 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Department of Commerce, No. 7-W.R.I./40, dated the 14th September 1940, namely:—

In the Schedule annexed to the said notification, after entry 45, the following shall be inserted, namely:—

- “45-A. Jayabharat Insurance Company, Limited.”

*New Delhi, 21st August 1943*

No. 36-W.R.I.(G)/43—In exercise of the powers conferred by section 14 of the War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendment shall be made in the War Risks (Goods) Insurance Rules, namely:—

In sub-rule (2) of rule 6 of the said Rules, after the words “in that behalf” the following shall be inserted, namely:—

“but where the premium so calculated is not capable of being expressed as a number of complete annas, the fraction of an anna if less than half an anna shall be ignored, or if not less than half anna shall be reckoned as one anna”.

*New Delhi, 28th August 1943*

No. 37-W.R.I.(G)/43—In pursuance of sub-rule (2) of rule 15 of the War Risks (Goods) Insurance Rules, the Central Government is pleased to direct that the following further amendments shall be made in the List of Recognised Loss Assessors, published with the notification of the Government of India in the Department of Commerce, No. 25-W.R.I./40, dated the 28th December 1940, namely:—

To the said List, the following entries shall be added, namely:—

- 385. Mr. G. Pershad, C/o Messrs. Govan Brothers Limited.
- 386. Mr. C. J. S. Stokoe, C/o Messrs. Bird and Company.
- 387. Mr. Munshi Ram Gupta, C/o Messrs. Gillanders Arbuthnot and Company.
- 388. Mr. J. E. Hilditch, C/o Messrs. R. J. Wood Company, Limited.
- 389. Mr. Shankar Lall, C/o Messrs. Delhi Cloth and General Mills Limited.”

*New Delhi, 23rd August 1943*

No. 38-W.R.I.(G)/43—In pursuance of section 6 of War Risks (Goods) Insurance Ordinance, 1940 (No. IX of 1940), the Central Government is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Department of Commerce No. 7-W.R.I./40, dated the 14th September 1940, namely:—

In the Schedule annexed to the said notification, after entry 59B, the following shall be inserted, namely:—

- “59C. New Great Insurance Company of India Limited.”

*New Delhi, 18th September 1943*

No. 41-W.R.I.(G)/43—In pursuance of sub-rule (2) of rule 15 of the War Risks (Goods) Insurance Rules, the Central Government is pleased to direct that the following further amendments shall be made in the List of Recognised Loss Assessors, published with the notification of the

Government of India in the Department of Commerce, No. 25-W.R.I./40, dated the 28th December 1940, namely:—

To the said List, the following entries shall be added, namely:—

- 390. Mr. R. L. Nopany, C/o Messrs. Daulatram Rawatmall, 178, Harrison Road, Calcutta.
- 391. Mr. D. Khaitan, C/o Calcutta Tanneries Limited, 9, Clive Street, Calcutta.
- 392. Dr. H. Ghosh, C/o Standard Pharmaceutical Works Limited, South Road, Entally, Calcutta.
- 393. Mr. B. K. Rohatgi, C/o The India Electric Works Limited, South Road, Entally, Calcutta.
- 394. Mr. Jayantilal Ojha, C/o Amritlal Ojha and Company, 102-A, Clive Street, Calcutta.
- 395. Mr. Abbas Faizulla Gangjee, C/o F. Gangjee and Company, 24, Mission Row Extension, Calcutta.
- 396. Mr. Gurusharanlal, 15, Clive Street, Calcutta.
- 397. Mr. Haji Valimohamed Kasam Dada, C/o Messrs. Hoosen Kasam Dada, 26, Amratolla Street, Calcutta.
- 398. Mr. M. R. Jaipuria, C/o Messrs. Anandram Gajadhar, 1, Noormal Lohia Lane, Calcutta.
- 399. Mr. Kassim A. Mohamed, C/o Messrs. Kassim and Ismael, 20, Royd Street, Calcutta.
- 400. Mr. K. C. Roy, C/o Oriental Mercantile Company Limited, 36A & B. Pratapaditya Road, Kalighat, Calcutta.
- 401. Mr. K. P. Goenka, 4, Clive Ghat Street, Calcutta.
- 402. Mr. J. N. Lahari, C/o Bengal Chemical and Pharmaceutical Company Limited, 94, Chittaranjan Avenue, Calcutta.
- 403. Mr. R. S. Patuck, C/o Godrej and Boyce Manufacturing Company Limited, 102, Clive Street, Calcutta.
- 404. Mr. Madanlal H. Vakil, B.A., B.Com., F.R.E.S., C/o Tata Chemicals Limited, 10, Lal Bazar, Calcutta.
- 405. Mr. G. D. Binani, C/o Messrs. Pragdas Mathuradas, 43, Strand Road, Calcutta.
- 406. Mr. D. N. Dutta, C/o Mahalakshmi Cotton Mills, 15, Clive Street, Calcutta.
- 407. Khan Bahadur G. A. Dossani, C/o Dossani Film Corporation, 60, Bentink Street, Calcutta.
- 408. Mr. P. C. Chanda, C/o P. C. Chanda and Company, 11-1A, Bechulal Road, Entally, Calcutta.
- 409. Mr. N. Beed, C/o Napiér Paint Works Limited, 3, Motisil Street, Calcutta.
- 410. Mr. Karamchand Thapar, C/o Karam Chand Thapar and Brothers, 5, Royal Exchange Place, Calcutta.
- 411. Mr. Ramkumar Bhuwarka, 8, Royal Exchange Place, Calcutta.
- 412. Mr. P. D. Himatsingka, C/o Himatsingka and Company, 6, Old Post Office Street, Calcutta.
- 413. Mr. Y. R. Patel, C/o New India Assurance Company Limited, 9, Clive Street, Calcutta.
- 414. Mr. Gourishankar Adhikari, C/o Messrs. Amritlal Ojha and Company, 102-A, Clive Street, Calcutta.”

*New Delhi, 18th September 1943*

No. 42-W.R.I.(G)/43—In pursuance of sub-rule (2) of rule 15 of the War Risks (Goods) Insurance Rules, the Central Government is pleased to direct that the following further amendments shall be made in the List of Recognised Loss Assessors, published with the notification of the Government of India in the Department of Commerce, No. 25-W.R.I./40, dated the 28th December 1940, namely:—

To the said List, the following entries shall be added, namely:—

- 415. Mr. M. N. Seth, Managing Director, The Sterling Insurance Company, Limited, New Delhi.
- 416. Mr. L. Baij Nath Syal, Proprietor, Crown Flour Mills, Delhi.
- 417. Sardar Bahadur S. Sobha Singh, Member, Council of State, New Delhi.
- 418. Khan Bahadur S. M. Abdulla, Municipal Commissioner, Delhi.”

*New Delhi, 18th September 1943*

No. 43-W.R.I.(G)/43—In pursuance of sub-rule (2) of rule 6 of the War Risks (Goods) Insurance Rules, the Central Government is pleased to fix the rate of premium payable under any policy of insurance issued under the Scheme, in respect of goods liable to compulsory insurance, at two annas per month or part of a month for each complete sum of one hundred rupees for the quarter ending 31st December 1943.

#### RESOLUTION

*New Delhi, 25th September 1943*

No. 111-W.R.I.(9)/43—The Government of India have decided that the Central Claims Committee constituted by

the Resolution of the Government of India in the Department of Commerce, No. 43-W.R.I.(24)/42, dated the 9th January 1943, should be enlarged and accordingly in supersession of paragraph 3 of the said Resolution, hereby direct that the said Committee shall be constituted as follows:—

1. A. C. Turner, Esquire, C.I.E., M.B.E., I.C.S., Joint Secretary to the Government of India, Finance Department or, in his absence, N. Sundaresan, Esquire, Deputy Secretary to the Government of India, Finance Department.

2. S. R. Zaman, Esquire, I.C.S., Joint Secretary to the Government of India, Commerce Department.

3. The Hon'ble Mr. Shavax A. Lal, C.I.E., Joint Secretary to the Government of India, Legislative Department.

4. S. K. Kripalani, Esquire, C.I.E., I.C.S., Joint Secretary to the Government of India, Supply Department or, in his absence, M. Ikramullah, Esquire, I.C.S., Deputy Secretary to the Government of India, Supply Department.

5. Brigadier E. S. B. Gaffney, Provision Co-ordination and Supply Section, M. G. O. Branch, War Department.

ORDER—Ordered that the Resolution be published in the *Gazette of India*, for general information.

S. R. ZAMAN

*Joint Secy. to the Govt. of India*

*The 10th November 1943*

**No. 25113-Com.(C).**—The following notification of the Government of India in the Department of Commerce is republished for general information.

By order of the Governor  
J. E. MAHER

*Secretary to Government*

#### REGISTRATION OF ACCOUNTANTS

No. 1-A(5)/43—In exercise of the powers conferred by sub-section (2) of section 144 of the Indian Companies Act, 1913 (VII of 1913), the Central Government is pleased to direct that the following further amendment shall be made in the Auditor's Certificates Rules, 1932, the same having been previously published as required by the said sub-section, namely:—

In rule 45 of the said Rules, for the words "shall not be retained" the following shall be substituted, namely:—

"shall not, except with the permission of the Central Government, be retained".

K. G. AMBEGAOKAR

*Deputy Secy. to the Govt. of India*

*The 10th November 1943*

**No. 25117-Com.(C).**—The following notification, issued by the Government of India, Finance Department (Central Revenues), is republished for general information.

By order of the Governor  
J. E. MAHER

*Secretary to Government*

#### SALT

*Simla, 16th October 1943*

No. 17—In exercise of the powers conferred by the Indian Salt Act, 1882 (XII of 1882), the Central Government is pleased to direct that the following further amendment shall be made in the Rules regarding manufacture, storage and sale of salt under licence published with the notification of the Government of India in the Finance Department (Central Revenues), No. 21-Salt, dated the 19th May 1934, namely:—

For rule 1 of the said Rules the following rule shall be substituted, namely:—

"1. (1) These Rules apply to the Province of Orissa, excluding the areas transferred thereto from the Madras Presidency by the Government of India (Constitution of Orissa) Order, 1936:

Provided that nothing in these Rules shall apply to persons manufacturing salt or to salt manufactured in accordance with the North Orissa Salt (Village Manufacture and Storage) Rules, 1943.

(2) In these Rules—

(a) "the Act" means the Indian Salt Act, 1882 (XII of 1882);

(b) "Store Officer" means the Salt-revenue Officer appointed by the Collector to be in charge of such store; and

(c) "Works Officer" means the Salt-revenue Officer appointed by the Collector to be in charge of such works".

K. K. CHETPUR

*Deputy Secy. to the Govt. of India*

*The 15th November 1943*

**No. 25472—Com.-74 43-Com. (C).**—The following notifications issued by the Government of India, in the Department of Commerce are republished for general information.

By order of the Governor

J. E. MAHER

*Secretary to Government*

#### WAR RISKS INSURANCE

*New Delhi, 3rd September 1943*

No. 34-W.R.I. (F)/43—In exercise of the powers conferred by section 15 of the War Risks (Factories) Insurance Ordinance, 1942 (No. XII of 1942), as extended and applied to the insurance against war risks of inland vessels by section 3 of the War Risks (Inland Vessels) Insurance Ordinance, 1943 (No. XXV of 1943), the Central Government is pleased to make the following rules, namely:—

1. These rules may be called the War Risks (Inland Vessels) Insurance Rules, 1943.

2. They extend to the whole of the British India including those excluded and partially-excluded areas to which the War Risks (Factories) Insurance Ordinance, 1942 (No. XII of 1942) and the War Risks (Inland Vessels) Insurance Ordinance, 1943 (No. XXV of 1943) have been or may hereafter be applied by a notification under sub-section (1) of section 92 of the Government of India Act, 1935.

3. The following rules of the War Risks (Factories) Insurance Rules, 1942 shall apply, *mutatis mutandis*, to the insurance against war risks of Inland Vessels, namely: rules 2, 3, 11 to 14 (including the Fourth Schedule), 16, and 18 to 20.

4. (1) Every application for insurance of Inland Vessels under the Scheme shall be in duplicate in the Form given in Appendix A to these rules and shall be made to a Government Agent or to such officers as may be authorised by a Government Agent in this behalf.

(2) Every such application shall be accompanied by the requisite instalment or instalments of premium calculated in accordance with the provisions of rules 6 and 7 of these Rules which amount may be remitted by Bank draft, cheque, money order or postal order or delivered in cash.

NOTE 1—The applicant may if he so desires remit more than the requisite instalments of the premium along with his application.

NOTE 2—Where the remittance is by cheque the amount, if any, charged by the Government Agent's Bank as collection charges shall be deducted from the amount of the cheque, and the applicant given credit only for the balance.

(3) Every policy shall be in the Form given in Appendix B to these Rules, and shall be in respect of a period ending on the 31st March 1944.

5. Every policy shall be in respect of all inland vessels insurable under the Ordinance (including fuel carried by them and stores carried by them for the use of the crew) belonging to a single trading corporation or body of Port Trustees or Commissioners specified by the Central Government under section 3 of the War Risks (Inland Vessels) Insurance Ordinance, 1943.

6. (1) The premium payable under any policy in respect of inland vessels which on the 30th September 1943 were insurable under the scheme shall be three per cent of the insurable value of the vessels calculated to the nearest anna on each complete sum of one hundred rupees and shall be paid in four equal instalments as hereinafter specified.

(a) Where the application for insurance is made not later than the 30th September 1943 it shall be accompanied by two instalments of the premium and the other two instalments shall be payable as under:—

3rd instalment—1st October 1943.

4th instalment—1st December 1943.

(b) Where the application for insurance is made on a date later than the 30th September 1943 it shall be accompanied by all the instalments that would have been payable by that date under the preceding clause (if the application had been made not later than the 30th September 1943) and the remaining instalment, if any, shall be payable on or before the first day of December 1943.

(2) The premium payable under any policy issued in respect of an inland vessel which on the 30th September 1943 was not insurable under the Scheme shall be payable at such rate and in such instalments as may be fixed by the Central Government by notification in the Official Gazette.

Provided that if the inland vessel becomes insurable under the Scheme on a date later than the date on which it comes into existence the premium payable under the policy shall be three per cent of the insurable value calculated in the manner laid down in sub-rule (1) if the vessel was in existence on the 30th September 1943.

7. For the purposes of insurance under the Scheme the insurable value of the property shall be ascertained in accordance with the following principles:—

(a) The insurable value shall be the actual value of the property on the relevant date after making due allowance for any depreciation.

(b) The hull, machinery and fittings of inland vessels, which are part of the property to be insured under the Scheme shall be valued as part of a serviceable vessel and not as scrap.

(c) The relevant date referred to in clause (a) shall be the date on which the application for insurance is made.

8. (1) Every policy issued on an application made on or before the 30th September 1943 in accordance with the provisions of rule 4 shall be deemed to have taken effect from the 1st April 1943 and shall be made out accordingly.

(2) Every policy issued on an application made after the 30th September 1943 shall take effect from the date of receipt of the application by the Government Agent, or, as the case may be, the officer authorised by the Government Agent, or on and from the date given in the application as the date on which the insurance is to commence, whichever is later, and shall be made out accordingly.

(3) Where any property insurable under the Scheme has been damaged or destroyed from War Risks on or before the 30th September 1943 but after the 31st March 1943, the owner of the property or any other person interested in the property may make an application on or before the 30th September 1943 in accordance with the provisions of rule 4 for insuring the property under the Scheme for a sum equal to the insurable value of the property on the date immediately preceding the date on which the property is or has been so damaged or destroyed, and on such application being made, a policy, taking effect from the 1st April 1943, shall be issued to the person making the application.

9. (1) If no amount accompanies the application for insurance the application, if otherwise in order, may be kept pending until the receipt of the requisite instalments of the premium, and on receipt thereof, a policy of insurance shall be issued on such application, and shall take effect from the date of receipt, of the premium or with effect from the date given in the application as the date on which the insurance is to commence whichever is later:

Provided that if the application was made on or before the 30th September 1943 and the requisite premium was also received before that date, the policy shall be deemed to take effect from the 1st April 1943.

(2) If the application for insurance is not received in accordance with the prescribed form, the amount accompanying the application may be retained by the Government Agent and the application returned to the applicant for necessary correction and resubmission. A policy of insurance shall be issued on receipt of such application correctly made out in accordance with the prescribed form and that policy shall take effect from the date of receipt of the application so made out, or from the date given in the application as the date on which the insurance is to commence, whichever is later:

Provided that if the requisite premium and the application in the correct form are both received on or before the 30th September 1943, the policy shall be deemed to take effect from the 1st April 1943.

10. (1) Notwithstanding anything contained in these rules, where a policy has been taken out in respect of any property insurable under the scheme and that property is destroyed otherwise than by any action or measure comprised in the expression "war risks" the policy shall be cancelled with effect from the date on which the property is destroyed as aforesaid and no further instalments of premium shall be payable in respect of it but any premium already paid for the period subsequent to the date when the next instalment would be due shall be refunded.

(2) No refund of premium shall be allowed in respect of any policy issued or purported to have been issued under the Scheme except as provided in sub-rule (1) and in section 18 of the War Risks (Factories) Insurance Ordinance, 1942 (XII of 1942).

## APPENDIX A

[See RULE 4 (1)]

## FORM OF APPLICATION

IMPORTANT:—Before completing this application form, read the instructions overleaf.

GOVERNMENT OF INDIA



WAR RISKS (INLAND VESSELS) INSURANCE  
ORDINANCE, 1943

*Application for insurance of inland vessels*

1. Applicant's name \_\_\_\_\_
2. Address \_\_\_\_\_
3. Business \_\_\_\_\_
4. What is the nature of your interests in the property to be insured? \_\_\_\_\_
5. If this is an application for supplementary insurance please state:
  - (a) Number of Original Policy \_\_\_\_\_
  - (b) Reason for making application. \_\_\_\_\_

6. State particulars as to description and insurable value (to nearest Rs. 100) of the property in the following schedule.

(A separate entry must be made in respect of each vessel to be insured. Should the space provided be insufficient, the applicant may continue the schedule on plain paper in accordance with the form below. Any such annexure must bear the signature of the applicant).

## SCHEDULE OF PROPERTY TO BE INSURED

1	2	3	4		
			(a)	(b)	(c)
Item No.	Registered No., Name or Mark of identity	Description of vessel and purpose for which used	Value of vessel including the hull, Machinery and fittings (if any) Rs.	Value of fuel and stores for the use of the crew aboard Rs.	Total value of (a) and (b) Rs.

7. Has any other person any insurable interest in the property to be insured? \_\_\_\_\_

8. If so, give particulars \_\_\_\_\_

- \*9. Date from which insurance is to commence. \_\_\_\_\_

To: (Here insert name of the Insurance Company through whom insurance is to be effected). \_\_\_\_\_

I/We warrant that the above statements and particulars are true and I/We request you to effect War Risks Insurance on my/our behalf with the Government of India in terms of the prescribed standard policy which I/We agree to accept.

I/We further agree that this application shall be the basis of the contract between the Governor-General and myself/ourselves.

I/We enclose bank draft/cheque/money order/postal order/cash value Rs. \_\_\_\_\_

Signature of applicant

Date

Note—Chèques on out-station banks should include bank exchange.

\* Here enter the 1st of April 1943 if the application is received on or before the 30th September 1943, otherwise the date the application form and requisite premium are received by the Government Agent.

GOVERNMENT OF INDIA

WAR RISKS (INLAND VESSELS) INSURANCE  
ORDINANCE, 1943

*Instructions*

The Government of India have, as from the 17th July 1943, extended the War Risks (Factories) Insurance Scheme whereby the Government undertake to insure against War Risks Inland Vessels in British India as described in paragraph 2 hereof.

*It is a condition of the Scheme that the Insured shall bear in respect of each claim twenty per cent of the loss or*

damage or such sum as is specified in the War Risks (Factories) Insurance Rules as extended.

2. *Definition of an inland vessel*—An inland vessel means a vessel not ordinarily plying outside the limits of the territorial waters surrounding British India. ["Vessels" means a vessel the value of which including the hull, machinery and fittings but excluding cargo, fuel and stores carried for the use of crew, as ascertained for the purpose of insurance under the War Risks (Factories) Insurance Scheme, exceeds one thousand rupees, propelled wholly or in part by steam, electrical or mechanical power or adapted for towing by a vessel so propelled, and includes any such vessel while used as a place of habitation or for storage of goods but does not include a vessel of the type commonly called country craft.]

3. *Property insurable*—(a) Inland vessels, including the hull, machinery and fittings, if any, the value of which exceeds one thousand rupees.

(b) fuel and stores carried aboard for the use of the crew.

4. *Property not insurable*—Property insurable under either the War Risks (Goods) Insurance Ordinance, 1940 or under rule 17 of the War Risks (Factories) Insurance Ordinance and Scheme.

5. *Compulsory insurance*—Not later than the 30th September 1943, an owner of an inland vessel may take out a policy under the Scheme insuring such property against war risks with retrospective effect from the 1st April 1943.

6. *Sum for which insurance is to be effected*: the actual value, i.e., after making due allowance for depreciation on the date of the application:

In all cases the hull, machinery and fittings of inland vessels must be valued as part of a serviceable vessel and not at their scrap value.

7. *How to insure*—The application form should be completed in duplicate and forwarded with a remittance for the instalments due of the premium to a Government Agent.

Applications for supplementary insurance must be made to the Government Agent who issued the original policy.

8. *Government Agents*—The Government of India have appointed certain Insurance Companies to act as Government Agents and to issue policies under the Scheme. If the property is insured against Marine risks with an Insurance Company it is recommended that the War Risks (Inland Vessels) Insurance should be arranged through that Company. If this is not done there may be considerable delay in obtaining cover.

9. *Period of insurance*—All policies for which application is received on or before the 30th September 1943 will provide cover for one year from 1st April 1943. All policies will expire on the 31st March 1944.

10. *Rate of premium*—The rate of premium is 3 per cent for the period, and is payable in four equal instalments of  $\frac{3}{4}$  per cent each as under:—

Last date for payment of instalments	Relative quarter or period
1st and 2nd instalments	Period ending 30th September 1943.
3rd instalment 1st October 1943	Period ending 30th November 1943.
4th instalment 1st December 1943	Period ending 31st March 1944.

Where insurable property comes into existence after the inauguration of the Scheme payment of the premium shall commence with the instalment due for the quarter or period during which insurance becomes compulsory.

11. The Ordinance prescribes heavy fines for failure to insure or failure to pay any instalment of premium by due date.

12. Full conditions to which the policy will be subject have been published in the Gazette.

NOTE—*Transfer of interest*—Policies may be assigned and a Special Form for use in that event is obtainable from your Government Agent.

APPENDIX B

[See rule 4 (3)]

Policy No. ....

Supplementary to Policy No. ....

GOVERNMENT OF INDIA

WAR RISKS (FACTORIES) INSURANCE ORDINANCE, 1942, AS EXTENDED AND APPLIED TO INLAND VESSELS BY WAR RISKS (INLAND VESSELS) INSURANCE ORDINANCE, 1943

Policy of Insurance in respect of properties insurable thereunder

This Policy and the Specification and Schedule hereto (which form an integral part of this Policy) shall be read

together as one contract, and the words and expressions to which specific meanings have been attached in the Specification shall bear those meanings wherever they may appear.

THE SPECIFICATION

The Governor-General. The Governor-General of India in Council.

The Government Agent.....

The Insured.....

Address.....

The Insured's business.....

The property insured: Property insurable under the Ordinance.

Description of property insured as specified in Schedule of property insured by this Policy.....

Sum for which Insured.

(a) Inland Vessels (including the hull, machinery and fittings thereof). Rs.....

(b) Fuel and Stores for the use of crew Rs.....

Total Rs.....

Period of insurance

From the..... day of..... 194 to

the Thirty-first day of March 1944.

The Premium: Rs.....

First and Second Instalments of Premium Rs.....

Received on the..... day of..... 194

Subsequent instalments of the Premium of Rs.....

are payable as under:—

3rd instalment—1st October 1943.

4th instalment—1st December 1943.

No days of grace are allowed.

Whereas the Insured has made and forwarded to the Government Agent a signed application for insurance, which application he has agreed shall be the basis of this Policy, and has paid the requisite instalments of premium.

Now this Policy witnesseth that in consideration of the Insured paying to the Governor-General the requisite instalments of premium and subject to the payment of all subsequent instalments of premium as they become due, the Governor-General agrees (subject to the conditions hereinafter appearing, which conditions shall, so far as the nature of them respectively will permit, be deemed to be conditions precedent to the right of the insured to recover hereunder) that if during the period of insurance stated above the property insured or any part of such property shall suffer whilst in British India any loss or damage, being loss or damage caused by any act comprised in the expression "War Risks" as contemplated for the time being by the War Risks (Inland Vessels) Insurance Rules, 1943, the Governor-General will, at his option,—

(a) pay, within the limits of liability assumed by him, and in such manner and by such instalments as is provided for in the said Rules, the cost necessary to restore the property as far as practicable to the condition in which it existed before the occurrence of the damage; or

(b) compensate, within the aforesaid limits, for the loss in value, ascertained on the basis of values and prices ruling at the time at which the policy of insurance took effect or when the loss or damage took place whichever is less, suffered by the property as a result of such loss or damage, after due allowance has been made for depreciation during the period of insurance hereunder:

Provided that the liability of the Governor-General shall in no case exceed eighty per cent of the interest of the Insured in the property affected or eighty per cent of the sum insured hereby whichever is less:

Provided also that no liability shall attach to this policy,—

(a) for twenty per cent of any loss or damage or such sum as is specified in War Risks (Factories) Insurance Rules, 1942 whichever is greater;

(b) while and so long as any instalment of premium hereunder remains unpaid.

It is expressly warranted that the Insured shall at all times comply with all regulations or instructions made or issued under the authority of Government for safeguarding the property against damage from war risks.

In witness whereof, I, being duly authorised in that behalf have hereto set my hand on behalf on the Governor-General.

Dated,

The

194 . Signature.....

## SCHEDULE OF PROPERTY INSURED BY THIS POLICY

1 Item No.	2 Registered No., name or mark of identity	3 Description of vessel and purpose for which used	4		(c) Total value of (a) and (b) Rs.
			(a) Value of vessel including the hull, machinery and fittings (if any) Rs.	(b) Value of fuel and stores for the use of the crew aboard Rs.	

*Conditions hereinbefore mentioned*

The Governor-General shall be under no liability under any policy of insurance to which these conditions apply (hereinafter referred to as "the policy") if and in so far as the Insured is not entitled to be insured for the sum thereby insured in respect of the property insured under the Ordinance.

2. If at the time of the happening of any loss or damage the sum insured by this policy shall be less than (a) the total value of the property at the time of the loss or damage or (b) the total value of the property on the date of commencement of insurance whichever is less the insured shall be considered as being his own insurer for the excess and shall bear a rateable share of the loss accordingly.

Every item, if more than one of the Schedule of property insured by this policy, shall be separately subject to this condition.

3. If at the time of the happening of any loss or damage there be any other insurance effected by or on behalf of the insured covering any of the property suffering that loss or damage, the liability of the Governor-General under the policy shall be limited to its rateable proportion of such loss or damage.

4. On the happening of any loss or damage the insured shall forthwith give notice thereof in writing to the Government Agent, and shall within fifteen days after such loss or damage, or such further time as the Government Agent may in writing allow, at his own expense deliver to the Government Agent a claim in writing containing as particular an account as may be reasonably practicable of the several articles or portions of property suffering that loss or damage and of the amount of such loss or damage, having regard to their value on the basis of values and prices ruling on the date of commencement of the insurance or on the date on which the damage or loss occurred whichever is less together with details of any other insurances, on the property insured. The Insured shall also give to the Government Agent all such proofs and information with respect to the claim as may reasonably be required, together with (if demanded) a declaration, verified by an affidavit, of the truth of the claim and of any matters connected therewith. No claim under the policy shall be payable unless the terms of this condition have been complied with.

5. If the claim be in any respect fraudulent, or if any fraudulent means or devices be used by the Insured or anyone acting on his behalf to obtain any benefit under this policy, or if any loss or damage be occasioned by the wilful act or with the connivance of the Insured all benefits under the policy shall be forfeited:

Provided that the benefits under the policy shall not be forfeited even though the loss or damage is occasioned by any act or with the permission of the Insured, where the act is done under orders of proper authority or where the Insured permits certain measures to be taken under orders of proper authority.

6. If the Insured shall fail to comply with all regulations or instructions made or issued under the authority of Government for safeguarding the property against damage from War Risks, all benefits under the policy shall be forfeited.

7. If in his application for the insurance effected by the policy, the Insured shall have intentionally made a material misstatement of the value of the property insured all benefits under the policy shall be forfeited.

8. If the Governor-General elects to pay eighty per cent of the cost of restoring any property insured, the Insured shall at his own expense produce and give to the Governor-General all such plans, documents, books and information as the Governor-General may reasonably require. The Governor-General shall not be bound to pay

the cost of exact or complete restoration but only of such restoration as circumstances permit and as is reasonably sufficient and shall not in any case be bound to expend in respect of the property insured more than eighty per cent of the sum of insured thereon.

9. On the happening of any loss or damage in respect of which a claim is or may be made under the policy, the Government Agent and every person authorised by the Government Agent may, without thereby incurring any liability and without diminishing the right of the Governor-General to rely upon any conditions of the policy, enter, take or keep possession of the property destroyed or damaged and may take possession of or required to be delivered to them, any of the property insured, and may keep possession of and deal with such property for all reasonable purposes and in any reasonable manner. This condition shall be evidence of the leave and licence of the Insured to the Governor-General so to do. If the Insured or any one acting on his behalf shall not comply with the requirements of the Governor-General, or shall hinder or obstruct the Governor-General or any person acting on his behalf in doing any of the above-mentioned acts, then all benefits under this policy shall be forfeited. The Insured shall not in any case be entitled to abandon any property to the Governor-General whether taken possession of by the Governor-General or not.

10. The Insured shall at the request and expense of the Governor-General do and concur in doing and permit to be done all such acts and things as may be reasonably required for the purpose of enforcing any rights and remedies to which the Governor-General is or would become entitled or subrogated upon paying for or making good any damage, whether such acts and things shall be required before or after indemnification by the Governor-General.

11. In the event of a transfer of interest, this policy may be assigned but such assignment shall not take effect until notice of assignment has been given to the Governor-General.

12. The following condition may be included in the policy at the request of the Insured:—

"It is hereby agreed and declared that.....being persons having an interest in the property insured, shall, to the extent of their interest in the property insured, be entitled jointly with the Insured to the rights hereby granted to the Insured, but not so as to grant to them any further or greater rights than those of the Insured under this policy."

13. The liability of the Governor-General under the policy shall not exceed in the aggregate eighty per cent of the sum thereby insured, and accordingly after the happening of any loss or damage the said sum shall be deemed to be reduced by the amount of that loss or damage, the liability of the Governor-General being limited to eighty per cent of the reduced sum.

14. The Insured shall bear, in respect of each claim, twenty per cent of the loss or damage or such sum as may be specified for the time being in the War Risks (Factories) Insurance Rules, 1942, whichever is greater.

15. The Insured shall at all times take due precautions for the safety of the property insured having regard to the nature thereof, and in particular if at any time any property insured sustains war damage, the Insured shall take all reasonable steps to preserve the property insured from damage or further damage as the case may be.

16. The amount which the Insured may provide for depreciation and which may be entered in the annual accounts of the Insured shall not be taken as final and conclusive as against either Insurer or Insured in settling any loss which may occur.

17. Except as otherwise provided by the War Risks (Factories) Insurance Rules, 1942 the Insured shall not be relieved from liability to pay subsequent instalments of premium by reason of the property having been damaged or destroyed, or by reason of the hostilities having ceased before the expiry of the period of insurance, or for any other reason whatsoever. The Governor-General shall have the right to deduct from the amount of compensation payable in respect of any claim on account of loss or damage suffered by the whole or any part of the property insured a sum equal to the amount of instalments of the premium remaining unpaid on the date on which compensation is paid by the Governor-General.

18. No refund of premium shall be allowed in respect of any policy issued under the Scheme except as provided in the War Risks (Inland Vessels) Insurance Rules, 1943.

19. If any instalment of premium in respect of a policy issued under the Scheme is not paid by the date on which the instalment is due, all benefits under the policy shall be suspended, provided that if the instalment is subsequently paid the Governor General shall revive the benefits but may do so either from the date on which the original default was made or from the date on which the payment was subsequently made.

New Delhi, 3rd September 1943

No. 35-W.R.I.(F)/43—In pursuance of sub-rule (2) of rule 6 of the War Risks (Inland Vessels) Insurance Rules, 1943, the Central Government is pleased to direct that the premium payable under any policy of insurance issued under the War Risks (Factories) Insurance Scheme in respect of property appertaining to an inland vessel which becomes insurable under the Scheme after the 30th September 1943, shall be payable at the rate and in the manner hereinafter prescribed:—

Period during which the property becomes insurable under the Scheme	Rate of premium	Number of instalments in which the premium is payable
1st October 1943 to 30th November 1943.	1½ per cent of the insurable value of the property.	2
1st December 1943 to 31st March 1944.	¾ " "	1

The instalments shall be equal in value and—

(a) where the application for insurance is made before the end of the period (as specified above) in which the property becomes insurable under the Scheme, the first instalment shall be payable along with the application and the remaining instalment, if any, shall be payable on or before the first day of the succeeding period;

(b) where the application for insurance is made on a date later than the last day of the period in which the property becomes insurable under the Scheme, it shall be accompanied by all the instalments that would have been payable by the date on which the application is made under the preceding clause if the application had been made before the last day of the period in which the property becomes so insurable and the remaining instalment, if any, shall be payable on or before the first day of the succeeding period:

Provided that if the property becomes insurable under the Scheme on a date later than the date on which it comes into existence the premium payable under any policy of insurance issued in respect of such property shall be at the rate and in the manner prescribed above as if for the words "becomes insurable under the Scheme" and "becomes so insurable" wherever they occur in the table and clauses (a) and (b) the words "comes into existence" were substituted.

New Delhi, 3rd September 1943

No. 36-W.R.I (F)/43—In pursuance of sub-section (1) of section 3 of the War Risks (Inland Vessels) Insurance Ordinance, 1943 (No. XXV of 1943), the Central Government is pleased to specify for the purposes of the said sub-section the following trading Corporations, namely:—

- (1) The Rivers Steam Navigation Company, Limited
- (2) The Indian General Navigation and Railway Company, Limited.
- (3) The Bengal Assam Steamship Company, Limited
- (4) The East Bengal River Steam Service, Limited
- (5) The Bengal River Service Company, Limited
- (6) The Calcutta Steam Navigation Company, Limited
- (7) Messrs. Mackinnon, Mackenzie and Company
- (8) The British India Steam Navigation Company, Limited.
- (9) The Madura Company, Limited
- (10) The Coromandel Company Limited
- (11) Messrs. Macneil and Company

New Delhi, 3rd September 1943

No. 37-W.R.I (F)/43—In pursuance of clause (a) of sub-section (2) of section 3 of the War Risks (Inland Vessels) Insurance Ordinance, 1943 (No. XXV of 1943), the Central Government is pleased to specify the 30th day of September 1943, as the date for the purposes of the said clause.

S. N. RAY  
Joint Secretary

The 15th November 1943

No. 25473—IIIP-13/42-Com.(C).—The following notification, issued by the Government of India, Department of Industries and Civil Supplies, is republished for general information.

By order of the Governor  
J. E. MAHER

Secretary to Government

New Delhi, 9th October 1943

No. 457-C.S. (B) (8)/43—In exercise of the powers conferred by sub-rule (2) or rule 81 of the Defence of India Rules, the Central Government is pleased to make the following Order:—

1. (1) This Order may be called the Wireless Sets Control Order, 1943.

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

2. In this Order—

(a) "dealer" means any person engaged in the business of retail sale of wireless sets;

(b) "distributor" means any person, other than a dealer or a selected importer, who is engaged in the business of selling wireless sets;

(c) "Form" means a Form annexed to this Order;

(d) "Schedule" means a Schedule annexed to this Order;

(e) "Scheduled wireless set" means a wireless set of any of the descriptions given in column (1) of the First Schedule, which has been imported by the Central Government from the United States of America, and sold by them to any selected importer;

(f) "selected importer" means any person whose name is included in the Second Schedule;

(g) "wireless set" means a complete wireless reception instrument, with or without a cabinet, and includes a set of component parts capable of being assembled into a complete wireless reception instrument.

3. Every person carrying on any business which involves the import, manufacture, distribution, sale or disposal of wireless sets shall submit to the Secretary to the Government of India in the Department of Industries and Civil Supplies so as to reach him on or before the 7th November 1943, a true return in the manner set out in Form A of the wireless sets owned or possessed by him in the course of that business on the 31st October 1943.

3-A. No selected importer shall without the permission in writing of an officer authorised in this behalf by the Central Government, refuse to distribute Scheduled wireless sets through any distributor through whom he or any other importer whose rights he has acquired, was regularly distributing wireless sets before the commencement of this Order.

4. No dealer shall sell, or offer for sale, a Scheduled wireless set, except at the price specified in respect of such set in column (2) of the First Schedule.

5. Every selected importer and every distributor or dealer who at any time in the course of his business owns, possesses or has dealings in respect of a Scheduled wireless set, shall maintain records and accounts in such a way as to show clearly:—

(a) the make, model and other descriptions of each such set owned or possessed by him or in respect of which he had dealings in the course of his business.

(b) the full names and addresses of the persons from whom in course of his business he purchased or received, and to whom he disposed of, each such set.

(c) the price, commission charges or any other consideration given or received by him in the course of his business in respect of each such set referred to in clause (a).

6. Every selected importer and every distributor or dealer who at any time in the course of his business owns, possesses or has dealings in respect of a scheduled wireless set shall submit to the Secretary to the Government of India in the Department of Industries and Civil Supplies so as to reach him by the 15th of each month commencing on the 15th December 1943, a statement in Form 'B' of the sales of Scheduled wireless sets sold by him during the preceding month.

7. Every dealer who at any time in the course of his business owns, possesses or has dealing in respect of a Scheduled wireless set shall conspicuously display in his shop a list showing the descriptions and prices of wireless sets specified in the First Schedule.

8. No dealer shall sell more than one Scheduled wireless set to any one person.

9. No person shall buy more than one Scheduled wireless set from any dealer; and no person who has bought a



Scheduled wireless set from any dealer shall buy any other Scheduled wireless set from any other dealer.

10. No person shall possess more than one Scheduled wireless set :

Provided that nothing contained in this clause shall be deemed to prohibit the possession of more than one Scheduled wireless set by a selected importer, distributor or dealer as such in the course of his business.

11. Any officer authorised by the Central Government in writing in this behalf may, for the purpose of ascertaining whether or not any person in fulfilling the obligations imposed on him by this Order—

(a) require any selected importer, distributor or dealer to submit to him such accounts, books or other documents or to furnish him with such information as he may reasonably think necessary or

(b) enter and search any premises occupied by any selected importer, distributor or dealer and require any person found therein who is for the time being in charge thereof to produce to him and to allow him to examine such accounts, books or other documents as may relate to the business carried on in the premises by the selected importer, distributor or dealer or to furnish to him such information relating to the business as he may reasonably think necessary.

FIRST SCHEDULE  
[ Vide clauses 2 (e) and 4 ]

Description of sets by make and model	Price including surcharge
<b>WESTINGHOUSE</b>	
AC Sets (110/220v) M 112—5 tubes, 4 bands (Phonograph sets).	Rs. 821
M 116—5 tubes, 4 bands sets	436
M 108—6 tubes, 4 bands sets	521
N 208—6 tubes, 4 bands sets	521
M 109 (Cx)—7 tubes, 3 bands sets	671
N 210—9 tubes, 5 bands sets	871
AC/DC Sets (110/220v) N 204—5 tubes, 4 bands sets	446
<b>R. C. A.</b>	
AC Sets (110/220v) Q 23—6 tubes, 5 bands sets	471
AC/DC Sets (110/220v) Q 11—5 tubes, 3 bands sets	316
<b>PHILIPS</b>	
AC Sets (110/245v) 235 AN—5 tubes, 4 bands sets	446
594 AN—6 tubes, 4 bands sets	501
595 AN—7 tubes, 5 bands sets	671
597 AN—9 tubes, 6 bands sets	871
597 ME—9 tubes, 6 bands sets	871
AC/DC Sets 110/245v) 235 HN—5 tubes, 4 bands sets	446
593 HN—5 tubes, 4 bands sets	371
594 HN—6 tubes, 4 bands sets	501
335 HN—6 tubes, 4 bands sets	541
33 MUR—6 tubes, 4 bands sets	541
595 HN—7 tubes, 5 bands sets	671
436 HN—7 tubes, 5 bands sets	711
34 MUR—7 tubes, 5 bands sets	711
597 HN—9 tubes, 6 bands sets	871

SECOND SCHEDULE  
[ Vide clause 2 (f) ]

- Serial No.
1. Aero Radio Co., Amritsar
  2. Amzel & Co., Bombay
  3. A. M. Talati & Co., Bombay
  4. Aruna Trading Co., New Delhi
  5. Automobile Co., Ltd., Bombay and Ahmedabad

6. Chimanlal Desai & Co., Bombay and Calcutta
7. Chloride Electrical Storage Co., Ltd., Calcutta & Bombay.
8. Crompton Engineering Co., Madras
9. Eastern Electrical & Engineering Co., Bombay
10. Eastern Electric and Trading Co., Karachi & New Delhi.
11. Eastern Radio & General Supply Co., New Delhi
12. Evergreen Radio Corporation, Bombay
13. Fazalbhoy, Ltd., Bombay
14. Forbes, Forbes, Campbell & Co., Bombay
15. Gardeners Associated Radio Corporation, Lyallpur (Punjab).
16. G. Janshi and Co., Madras
17. Govan Bros., New Delhi
18. Husanally Brothers, Bombay
19. Hindustan Musical and Variety Ltd., Calcutta
20. Howard Radio & General Supply Co., New Delhi
21. Hymanshu & Co., Bangalore
22. India Radio Co., New Delhi
23. India Radio Service, Bombay
24. Indian Radio & Cable Communications Co., Ltd., Bombay.
25. Indian Electric & Trading Co., Karachi
26. International Radio & Television Co., Bombay
27. International Trading Corporation, Bombay
28. International Traders, Karachi
29. International Radio Co., Bombay
30. International Talkie Equipment, Bombay
31. Jayems Radio Electric Co., Ahmedabad
32. Jayems Engineering Co., Ahmedabad
33. J. V. Mehta and Co., Bombay
34. Karachi Radio Co., Karachi
35. Laxmidas Dwarkadas, Bombay
36. Mehta Radio Co., Bombay
37. Mehta Brothers, Bombay
38. Metro Radios, Lahore
39. Modern Trading Co., Karachi
40. Mohammad Ibrahim & Co., Madras
41. Newton & Co., Madras
42. Oriental Radios Ltd., Bombay
43. Pramashaw Motor Co., Bombay
44. Radio House, Karachi
45. Radio Manufacturer Association of India, Calcutta [including Philips Electrical (India) Ltd., H. M. V. Gramophone Company, and International General Electric (India), Ltd.]
46. Radio Supply Stores, Calcutta
47. Saba Radio Co., Bombay
48. Simpson & Co., Madras (Sri Rama Vilas Service Ltd.).
49. Spencer & Co., Madras
50. South India Export Co., Madras
51. Soho House, Bombay
52. Sharma Radio Corporation (Sharma Trading Co.), Bombay.
53. Swiss Radio-phono. Agencies, Bombay
54. Teleflute Radio Co., Bombay
55. Universal Radio Co., Delhi
56. United Engineering Co., Bombay
57. Vinsra Radio Electric Co., Andheri, Bombay
58. Windsor Radio Co., Ahmedabad

FORM A  
(See clause 3)

To The Secretary to the Government of India,  
Department of Industries and Civil Supplies,  
New Delhi.

Statement of wireless sets owned on 1943

By .....

(Insert name and address of person or company making the declaration).

Description of person or company making the declaration. Importer or Manufacturer. Distributor. Dealer.

(Cross out whichever is inapplicable).

Name of importer or manufacturer from whom supplies are normally received. ....

(To be filled in by Distributors and Dealers only).

No. of sets	Full name of maker of set	Full description of model	Name and address of person in whose possession the sets were on 1943	Full address at which the sets were stored on 1943	Remarks
1	2	3	4	5	6

I hereby declare that the above is a true statement of the sets owned or possessed by me on 31st October 1943 in the course of my business.  
Dated 1943 (Signature).

FORM B  
(Sec clause 6.)

To  
The Secretary to the Government of India,  
Department of Industries and Civil Supplies,  
New Delhi.

Return of Scheduled wireless sets sold in the month

1943

By .....

(Insert name and address of person or company making the declaration).  
(Cross out whichever is inapplicable).

Description of person or company making the declaration. Importer or Manufacturer. Distributor. Dealer.  
Name of importer or manufacturer from whom supplies are normally received. ....

(To be filled in by Distributors and Dealers only).

No. of sets	Full name of maker	Full description of model	Full name and address of person to whom sold	Remarks
1	2	3	4	5

I hereby declare that the above is a true and complete statement of the Scheduled wireless sets sold by me during the month of 194 .

(Signature).  
H. M. PATEL. Dy. Secy.

REVENUE DEPARTMENT  
NOTIFICATION

The 3rd November 1943

No. 24421-R.(C).—The following notification, issued by the Government of India, Department of Indians Overseas, as amended by their Notification No. 149/43-O.S., dated the 20th October 1943, is republished for general information.

By order of the Governor  
P. C. DAS  
Secretary to Government

New Delhi, 7th September 1943

No. 149/43-O.S.—In exercise of the powers conferred by Rule 24-A of the Defence of India Rules, the Central Government is pleased to make the following Order, namely:—

THE ASIATIC BRITISH EVACUEES (CENSUS) ORDER, 1943  
1. (1) This Order may be called the Asiatic British Evacuees (Census) Order, 1943.  
(2) It extends to the whole of British India.

2. In this Order—

(1) "Asiatic British subject" means any subject of His Majesty, not being a European British subject;

(1-A) "European British subject" means any subject of His Majesty of European descent in the male line, born, naturalised or domiciled in the United Kingdom or in any Dominion as defined in the Statute of Westminster, 1931, or, in any colony except Ceylon.

(2) "evacuee" means any Asiatic British subject who has arrived in India since the 8th December 1941, having left any territory to the east of India in consequence of military operations;

(3) "tahsil" includes a taluk, circle or other corresponding division of a district for purposes of revenue administration, and "Tahsildar" shall be construed accordingly.

3. Every evacuee who is the head of his family in India or has no family in India shall proceed in person between the hours of 10 A.M. and 5 P.M. on any working day in the month of November 1943, to the office of the tahsildar of the tahsil in which he is for the time being resident, and furnish to the census enumerator appointed in this behalf full and true answers to the questions set out in the questionnaire annexed to this order in respect of himself and of all other evacuees who are dependent on him:

Provided that (i) where such evacuee is a female or is prevented by serious illness or other disability from proceeding to the office of the tahsildar in person she or he may depute any other responsible member of her or his family for the purpose, and (ii) where such evacuee is an orphan child, the person who for the time being has the custody of the child shall similarly proceed to the office of the tahsildar and answer the questions on behalf of the child.

THE QUESTIONNAIRE

(See clause 3)

For head of family

For members of evacuee's families

- |   |   |
|---|---|
| 1. Name.....  | 1. Name.....  |
| 2. Sex.....   | 2. Sex.....   |
| 3. Age.....   | 3. Age.....   |
| 4. State whether an Indian, Anglo-Indian, Burman, Anglo-Burman or a British subject of any other Asiatic country?                 | 4. State whether he is an Indian, Anglo-Indian, Burman, Anglo-Burman or British subject belonging to any other Asiatic country? |
| 5. Married, Unmarried, Widowed or divorced.....   | 5. Married, Unmarried, Widowed or divorced.....   |
| 6. District and Province of birth.....  | 6. District and Province of birth.....  |
| 7. Where did you live in Burma/Malaya, etc.?  | 7. Where did he live in Burma Malaya, etc.?   |
| 8. When did you leave Burma/Malaya, etc.?   | 8. When did he leave Burma/Malaya, etc.?  |
| 9. Which route did you come by?   | 9. Which route did he come by?  |
| 10. When did you arrive in India?   | 10. When did he arrive in India?  |
| 11. (If not born in Burma/Malaya, etc.) when did you first go to Burma/Malaya, etc.?  | 11. (If not born in Burma/Malaya, etc.) when did he first go to Burma/Malaya, etc.?   |
| 12. What was your means of livelihood in Burma/Malaya, etc.?  | 12. Means of livelihood, if any, in Burma/Malaya, etc.  |
| 13. Are you at present in a fit state of health to pursue the means of livelihood which you were following in Burma/Malaya, etc.? | 13. Is he at present in a fit state of health to pursue the means of livelihood which he was following in Burma/Malaya, etc.?   |
| 14. District and Province where resident now.....   | 14. If dependent, what was the means of livelihood in Burma/Malaya, etc., of the person on whom he was dependent?               |
| 15. Do you own any property in Burma/Malaya etc.? If so is it house, or land or moveables?  | 15. District and province where resident now.   |
| 16. What is your present means of livelihood?   | 16. Present means of livelihood, if any.....  |
| 17. Is your present means of livelihood permanent or casual?  | 17. Is his means of livelihood permanent or casual?   |
| 18. How many evacuees are dependent on you?   | 18. If dependent, what is the means of livelihood of the person on whom he is now dependent?                                    |
| 19. Are you literate? If so, in which language or languages are you literate?   | 19. Is he literate? If so, in what language or languages?   |
| 20. How far have you read? Give any examination passed.....   | 20. Has he passed any examination? How far has he read?   |
| 21. Have you received any monetary assistance from Government? If so, how many times and how much each time?                      | 21. Has he received any separate monetary assistance from Government? If so, how many times and how much each time?             |
|   | 22. Does he possess any separate property in Burma/Malaya, etc. If so, is it house or land or movables?                         |

DEPARTMENT OF SUPPLY AND TRANSPORT  
NOTIFICATIONS

The 16th November 1943

No. 9570-S.T.—The following notification, issued by the Government of India in the Department of Industries and Civil Supplies, is republished for general information.

By order of the Governor  
C. S. JHA

Secretary to Government

New Delhi, 9th October 1943

No. 200-Tex.(B)/43(i)—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased to make the following Order:—

1. This Order may be called the Zinc Chloride Control Order, 1943.

2. In this Order, "Textile Commissioner" means the Textile Commissioner, Bombay, and includes any officer authorised by him or by the Central Government to exercise all or any of the powers of the Textile Commissioner under this Order.

3. No person shall purchase or otherwise acquire, zinc chloride except under and in accordance with the terms of a valid licence in the Form appended to this Order granted by the Textile Commissioner.

4. (1) Any person desiring to purchase or otherwise acquire zinc chloride shall apply to the Textile Commissioner, Bombay, in the Form appended to this Order, which shall be completed in triplicate and send it direct, if the zinc chloride is needed for use in the cotton textile industry, and through the Controller of Chemicals, Supply Department, New Delhi, if it is needed for other purposes.

(2) Every licence to purchase or otherwise acquire zinc chloride shall be in the Form appended to this Order and shall specify the quantity of zinc chloride which may be acquired and the name of the supplier from whom it may be acquired.

5. The Textile Commissioner may by order in writing require any dealer in zinc chloride to sell to such person as may be specified in the order, such quantities of zinc chloride as may be so specified, and the dealer shall comply with the order.

6. No person shall sell or otherwise dispose of zinc chloride save in accordance with the terms of a valid licence granted under clause 4 or with the terms of an order made under clause 5.

7. All manufacturers, stockholders and users of zinc chloride and all dealers in zinc chloride shall maintain true and accurate accounts in such form and shall submit such returns as may from time to time be required by the Textile Commissioner; and the accounts so maintained shall be open to inspection by any person authorised by the Textile Commissioner in this behalf.

8. The Textile Commissioner may, if he has reasons to believe that any person has contravened, is contravening, or is likely to contravene, any of the provisions of this Order—

(a) require any person to give such information in his possession in respect of any business carried on by that or any other person as he may demand;

(b) inspect or cause to be inspected any books or documents belonging to, or under the control of, any person;

(c) enter and search, or authorise a police officer not below the rank of Sub-Inspector to enter and search any premises.

9. No person shall with intent to evade the provisions of this Order, refuse to give any information lawfully demanded from him under clause 8, or conceal, destroy, mutilate or deface any book or other document.

Application for permission to purchase or otherwise acquire zinc chloride

\*FORM OF APPLICATION AND LICENCE  
(To be submitted in triplicate)

To

The Textile Commissioner, Bombay.  
Through Controller of Chemicals, Supply  
Department, New Delhi)

1. Date
2. Name of applicant
3. Address of applicant
4. Quantity of zinc chloride required  
(If zinc chloride is required for use in the Cotton Textile Industry state requirements per month.)

\*If zinc chloride is required for use in Cotton Textile Industry the words "Through Controller of Chemicals, Supply Department, New Delhi" should be scored out and application sent direct to Textile Commissioner, Bombay.

5. Quantity of zinc chloride held by applicant on the date of the application.

6. Name of person or firm from whom applicant proposes to purchase.

7. Purpose for which zinc chloride is required—

(a) Whether for use in the cotton textile industry

(b) Whether for use for any other purpose

8. If zinc chloride is required for use in the Cotton Textile Industry:—

Previous average monthly consumption of zinc chloride during a 12 months period (state which 12 months period).

Period for which the quantity applied for is estimated to last, in accordance with the Sizing and Filling Control Order, 1942.

9. If zinc chloride is required for purposes other than those of cotton textile industry—

(a) Precise purpose for which the purchase is necessary

(b) Average monthly consumption for the said purpose during the twelve months previous to the date of application.

I certify that the contents of this application are true to the best of my knowledge and belief.

Signature of applicant

No. ....

LICENCE TO PURCHASE ZINC CHLORIDE UNDER  
THE ZINC CHLORIDE CONTROL ORDER, 1943

Licence is hereby granted to.....  
(name of licensee) to purchase.....of zinc chloride  
from.....(name of dealer) in the period  
.....to..... This licence shall not be  
valid after the.....194

Textile Commissioner

H. M. PATEL

Deputy Secy. to the Govt. of India

The 16th November 1943

No. 9571-S.T.—The following notification, issued by the Government of India, Department of Industries and Civil Supplies, are republished for general information.

By order of the Governor  
C. S. JHA

Secretary to Government

New Delhi, 1st October 1943

No. 203-Tex.(B)/43(i)—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Central Government is pleased to make the following Order:—

1. (1) This Order may be called the Hydrosulphite of Soda Control Order, 1943.

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

(3) It shall come into force at once.

2. In this Order, "Textile Commissioner" means the Textile Commissioner, Bombay, and includes any officer authorised by him or by the Central Government to exercise all or any of the powers of the Textile Commissioner under this Order.

3. No person shall sell or otherwise dispose of, or purchase or otherwise acquire Hydrosulphite of Soda except under a valid licence granted by the Textile Commissioner or in pursuance of a direction given under clause 4 of this Order.

4. The Textile Commissioner may by order in writing require any dealer in Hydrosulphite of Soda to sell to such person as may be specified in the Order, such quantities of Hydrosulphite of Soda as may be so specified, and the dealer shall comply with the order.

5. Any person, if required so to do by the Textile Commissioner, shall submit a return of stocks in such form as the Textile Commissioner may specify.

6. The Textile Commissioner may, if he has reason to believe that any person has contravened, is contravening, or is likely to contravene, any of the provisions of this Order—

(a) require any person to give such information in his possession with respect to any business carried on by that or any other person as he may demand,

(b) inspect or cause to be inspected any books or documents belonging to, or under the control of any person,

(c) enter and search or authorise a police officer not below the rank of Sub-Inspector to enter and search any premises.

7. No person shall, with intent to evade the provisions of this Order, refuse to give any information lawfully demanded from him under clause 6, or conceal, destroy, mutilate or deface any book or other document kept by him in the course of his business.

H. M. PATEL

Deputy Secy. to the Govt. of India

The 16th November 1943

**No. 9573-S.T.**—The following notification, issued by the Government of India, Department of Industries and Civil Supplies, are republished for general information.

By order of the Governor

C. S. JHA

Secretary to Government

Bombay, 30th October 1943

No. TCS10(1)—In exercise of the powers conferred on the Central Government by clause (a) of sub-rule (2) of rule 81 of the Defence of India Rules and by virtue of the delegation by the Central Government by Notification No. 203-Tex(B)/43(ii), dated the 1st October 1943, to the Textile Commissioner, Bombay, of all such powers, as aforesaid, the Textile Commissioner, Bombay, hereby fixes the maximum price at which the following kinds of Hydro-sulphite of Soda may be sold until further orders:—

Description	Maximum price per pound	
	Rs.	a.
(1) Hydrosulphite of Soda imported from the United Kingdom.	2	3
(2) Hydrosulphite of Soda imported from any country other than the United Kingdom.	2	3

Provided that in the case of imports falling under item (2), permission will be granted to an importer on his application who can prove that his landed cost is in excess of Rs. 1-12-0 per pound, to sell at a price not exceeding 25 per cent above his landed cost.

M. K. VELLODI,  
Textile Commissioner

The 16th November 1943

**No. 9575-S.T.**—The following notifications, issued by the Government of India, Department of Industries and Civil Supplies, are republished for general information.

By order of the Governor

C. S. JHA

Secretary to Government

Bombay, 23rd September 1943

No. 34-Tex.(15) 2/43—In exercise of the powers conferred on me under clause 10(b) of the Cotton Cloth and Yarn (Control) Order, 1943, I hereby direct that the following amendments shall be made in the Textile Commissioner's notification No. 34-Tex.(15)-2/43, dated the 31st August 1943, namely:—

(i) In paragraph 1 of the said notification for the words and figures "clause 10(c)", the words and figures "clause 10(b)" shall be substituted.

(ii) After paragraph 1 of the said notification the following shall be inserted as paragraph 2 and the existing paragraphs 2 and 3 shall be re-numbered as paragraphs 3 and 4 respectively:—

"2. The maximum prices, ex-mill and retail, for cloth and yarn of kinds or qualities other than those specified above shall be more or less, as the case may be, than the prices fixed above by an amount equal to the customary difference between the prices of the nearest kinds or qualities specified above and the kinds and qualities not so specified.

M. K. VELLODI  
Textile Commissioner

Bombay, 20th September 1943

No. 34-Tex.(15)/43—In exercise of the powers conferred on me by clause 10(a) of the Cotton Cloth and Yarn (Control) Order, 1943, I hereby notify that cloth or yarn manufactured partly from cotton but containing not more than 10 per cent of cotton by weight be exempted from the operation of the above order.

D. M. PASSMORE  
Additional Textile Commissioner

The 16th November 1943

**No. 9582-S.T.**—The following notifications, issued by the Government of India in the Department of Industries and Civil Supplies, are republished for general information.

By order of the Governor

C. S. JHA

Secretary to Government

Bombay, 18th October 1943

No. 34-Tex.(15)/43—In exercise of the powers conferred on me by sub-clause (2) of clause 16 of the Cotton Cloth and Yarn (Control) Order, 1943, I hereby notify that every manufacturer shall on or before the 15th November 1943, submit to the Textile Commissioner, Harrarwala Building, Wittot Road, Ballard Estate, Bombay, returns of cloth and yarn held in stock by him as on the 31st October 1943

in the form prescribed in Textile Commissioner's notification No. 34-Tex.(15)/43, dated the 10th July 1943 as amended from time to time.

No. PXC19-18(33)—In exercise of the powers conferred by clause 2 of the Zinc Chloride Control Order, 1943, I hereby authorise the undermentioned officers to exercise all the powers exercisable by the Textile Commissioner under the said Order:—

(1) J. B. Greaves, Esq., C.B.E., Chief Controller (Honorary) of Raw Materials and Stores, Cotton Textiles Industry.

(2) B. B. Joshi, Esq., Additional Controller of Raw Materials and Stores, Cotton Textiles Industry.

(3) S. R. Oza, Esq., Assistant Controller of Raw Materials and Stores, Cotton Textiles Industry.

M. K. VELLODI  
Textile Commissioner

## LAW DEPARTMENT NOTIFICATION

The 17th November 1943

**No. 25834-L.(C).**—The following Ordinance, promulgated by the Governor-General, is republished for general information.

By order of the Governor  
J. E. MAHER

Secretary to Government

New Delhi, 10th November 1943

ORDINANCE No. XLI of 1943

## AN ORDINANCE

to impose a temporary duty of excise on certain sugar produced in British India

WHEREAS an emergency has arisen which makes it necessary to impose a temporary duty of excise on certain sugar produced in British India;

Now, THEREFORE, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935 (26 Geo. 5, c. 2), the Governor-General is pleased to make and promulgate the following Ordinance:—

1. *Short title, extent and commencement*—(1) This Ordinance may be called the Sugar (Temporary Excise Duty) Ordinance, 1943.

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

(3) It shall come into force at once.

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

(a) "Assessing Officer" and "Circle Officer" mean, respectively, any officer appointed by the Provincial Government or by the Collector of Central Excises and Salt Revenue having jurisdiction in the area to exercise the powers of an Assessing Officer or a Circle Officer under this Ordinance;

(b) "Assistant Collector" means an Assistant Collector of Central Excises and Salt Revenue and includes any officer specially authorised by the Central Board of Revenue or by the Provincial Government to exercise in any specified area all or any of the powers of the Assistant Collector for the purposes of this Ordinance;

(c) "factory" means any premises wherein or within the precincts of which twenty or more workers are working or were working on any day of the twelve months preceding the date of the commencement of this Ordinance;

(d) "sugar" means any form of sugar containing more than ninety per cent of sucrose;

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

3. *Imposition of duty*—A duty of excise at the rate of thirteen annas per standard maund shall be levied, and shall be payable to the Central Government, on all sugar produced in any factory in British India before the commencement of this Ordinance and owned or possessed at the commencement of this Ordinance by an owner of a factory or by a wholesale dealer.

4. *Disclosure of stocks*—Every person owning or possessing sugar liable to the duty imposed by section 3 shall, within seven days of the date of the commencement of this Ordinance, submit to the Assessing Officer having jurisdiction in the area a full account in writing, containing the particulars entered in Form A set out in the Schedule and verified in the manner indicated in that form.

of all sugar in his ownership or possession on the date of the commencement of this Ordinance, and shall specify therein the place where such sugar is stored and, if it is in transit from one place to another, the date, place and manner of despatch, its destination, the name and address of the consignee, and the date on which it is expected to reach such destination.

**5. Assessment and payment of duty—**(1) On receipt of the return referred to in section 4 and after such further enquiry, if any, as he may think necessary, the Assessing Officer shall assess the duty payable on the sugar. If no return is submitted within the period specified in section 4, the Circle Officer, or, if the sum assessed exceeds two hundred rupees, the Assistant Collector, may make a summary assessment of the duty on such information as may be available to him.

(2) The amount so assessed shall be communicated in writing to the person owning or possessing the sugar with the particulars contained in Form B set out in the Schedule; and that person shall, not later than the 1st day of December 1943, unless he obtains permission under sub-section (3) to pay by instalments, pay it into the local Treasury or any other Treasury approved by the Assessing Officer.

(3) Such payment may, with the permission of the Assessing Officer obtained when the assessment is communicated under sub-section (2), be made in instalments not more than three in number, of which, when three instalments are allowed, the first shall be not less than one-third of the total amount due and shall be paid not later than the 1st day of December 1943, and the second shall be not less than one-half the balance due and shall be paid not later than the 1st day of January 1944, and the third shall be paid not later than the 1st day of February 1944 and, when two instalments are allowed, the first shall be not less than half the total amount due and shall be paid not later than the 1st day of December 1943, and the second shall be paid not later than the 1st day of January 1934.

**6. Recovery of duty with penalty—**If the duty payable under section 3 is not paid in full before the 2nd day of February 1944, or if any instalment is not paid in full by the date fixed by section 5, the Circle Officer, or, if the deficit exceeds one hundred rupees, the Assistant Collector may, in lieu of the amount left unpaid, recover any sum not exceeding double the amount left unpaid.

**7. Mode of recovery of duty—**When default is made in the payment of any duty payable under section 3, or when any sum is to be recovered under section 6, the Assistant Collector 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.

**8. Power to obtain information—**An Assessing Officer or any person authorised in writing in this behalf by an Assistant Collector may at all reasonable times enter any place in which he has reason to believe that sugar liable to the duty imposed by section 3 is kept, and may inspect such place and may require any person found therein who is for the time being in charge thereof to produce to him and allow him to examine such accounts, books or other documents as may relate to the business carried on in such place and to furnish to him such information as he may require for the purpose of ascertaining whether or what sugar liable to duty is kept in such place or is elsewhere in the ownership or possession of the owner of such place.

**9. Disposal of sugar liable to duty—**No person owning or possessing sugar liable to the duty imposed by section 3 shall sell or otherwise dispose of any sugar until the order of assessment has been communicated to him and until he holds a release order signed by the officer making the assessment:

Provided that nothing in this section shall apply to sugar sold retail in quantities not exceeding two pounds to one person at one time.

**10. Offences and penalties—**Whoever commits any of the following offences, namely,—

(a) fails to supply the information required by section 4 or under section 8 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;

(b) evades the payment of any duty payable by him under this Ordinance;

(c) obstructs any Assessing Officer or other authorized person in the exercise of his powers under section 8;

(d) contravenes the provisions of section 9;

(e) attempts to commit, or abets the commission of any of the offences mentioned in the foregoing clauses of this section,

shall, for every such offence, be punishable with imprisonment for a term which may extend to one year, or with fine, or with both, and where the offence is committed, attempted or abetted in respect of sugar liable to duty under section 3 such fine may extend to five times the duty leviable on the sugar in respect of which the offence is committed, attempted or abetted.

**11. Power of Courts to order forfeiture**—Any Court trying an offence under this Ordinance may order the forfeiture to His Majesty of any sugar in respect of which the Court is satisfied that an offence under this Ordinance has been committed, and may also order the forfeiture of any receptacles, packages or coverings in which such sugar is contained and the animals, vehicles, vessels or other conveyances used in carrying the sugar :

Provided that in ordering forfeiture under this section, the Court shall give the owner of the goods an option to pay in lieu of forfeiture such fine as the Court thinks fit.

**12. Appeals**—(1) Any person aggrieved by any decision or order passed under section 5 or section 6 may, within one month from the date of such decision or order, appeal therefrom to the Collector of Central Excises and Salt Revenue having jurisdiction in the area ; but the filing of such an appeal shall not, pending the appeal, absolve him from the obligation to pay the sum or sums specified in such decision or order.

(2) The Collector of Central Excises and Salt Revenue may thereupon make such further inquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against ; and if the money deposited by the person making the appeal exceeds the amount directed by the Collector of Central Excises and Salt Revenue to be paid, the money deposited in excess of such amount shall be refunded.

(3) Every order passed in appeal under this section shall, subject to the power of revision conferred by section 13, be final.

**13. Revision by the Central Board of Revenue**—The Central Board of Revenue may, on the application of any aggrieved person, reverse or modify any decision or order made under section 5, 6 or 12.

**14. Rebate on export**—The Central Government may, by notification in the official Gazette, make rules to provide for the grant of a rebate of the duty paid under this Ordinance on sugar which is afterwards exported to any country outside India.

**15. Bar of legal proceedings**—No suit, prosecution or other legal proceeding shall lie against any person for anything done or in good faith intended to be done under this Ordinance.

**16. Saving of other laws**—The provisions of this Ordinance shall be in addition to and not in derogation of any other law for the time being in force in relation to the levy of central duties of excise on sugar.

**THE SCHEDULE**

[See sections 4 and 5 (2)]

**FORM A**

**PARTICULARS TO BE CONTAINED IN ACCOUNT RENDERED UNDER SECTION 4**

I/We..... of.....  
owner of.....factory  
doing business as a wholesale dealer and holding licence No.....  
hereby declare that the following stocks of sugar were held  
by me/us on the..... November 1943 :—

Place of storage. If any quantities are in transit, state hereunder the date, place and manner of despatch of each consignment, the name and address of the consignee and the date on which it is expected to reach such destination	Num- ber of ba s	Average weight of contents of bags in maunds and seers	Total quantity		Remarks
			Mds.	Seers	

1. I/We.....hereby declare the above particulars to be true.

2. I/We wish to pay the sum leviable hereon in..... instalments.

Date..... Signature of factory owner.....  
or other stockholder.....

**FORM B**

**PARTICULARS TO BE CONTAINED IN COMMUNICATION OF ASSESSMENT UNDER SECTION 5**

To..... of.....  
owner of.....factory  
doing business as a wholesale dealer and holding licence No.....  
Duty on.....maunds of sugar owned or  
possessed by you on the..... has been  
assessed at Rs.....

You are required to pay the whole of this amount before the 1st day of December 1943.

You are permitted to pay this amount in two/three instalments.

Date..... Signature.....  
Assessing Officer.

**WAVELL**  
Viceroy and Governor-General