

ACT No. XX OF 1856.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 14th November 1856.)

AN ACT to make better provision for the appointment and maintenance of Police Chowkeydars in Cities, Towns, Stations, Suburbs, and Bazaars in the Presidency of Fort William in Bengal.

WHEREAS it is expedient to make better provision for the appointment and maintenance of Police Chowkeydars in cities, towns, stations, suburbs, and bazaars in the Presidency of Fort William in Bengal; It is enacted as follows:—

I. Regulation XXII. 1816, Regulation VII. 1817, Section VI Regulation III. 1821, and Section IV Regulation II. 1832, of the Bengal Code, and Act XV of 1837, are hereby repealed, except as to any act which shall have been done, or any liability which shall have been incurred, before the passing of this Act. Provided that the monthly assessment levied under Regulation XXII. 1816 and Act XV of 1837 in any city or station at the time of the passing of this Act, shall continue to be levied until the same shall be revised and altered under the provisions of this Act.

II. The provisions of this Act shall have effect in the cities and stations in which the said Regulation XXII. 1816 has heretofore been in force, and in every other city, station, town, suburb, and bazaar in the said Presidency, to which the local Government at any time may extend the same by notification in the Official Gazette. Provided always, that this Act shall not be extended to any city, town, suburb, or bazaar, unless there be therein (or in some other city, town, suburb, or bazaar with which the same may be united

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as hereinafter provided) a Police Station under an Officer of a grade not below that of Jemadar, nor to any agricultural village.

III. The Government may, by Notification to be published in the Official Gazette, unite, for the purposes of this Act, any city, town, suburb, station, or bazaar, or any part or parts of a city, town, suburb, station, or bazaar, with any other city, town, suburb, station, or bazaar, or part or parts of a city, town, suburb, station, or bazaar; and in such case all the provisions of this Act applicable to a city, town, suburb, station, or bazaar shall apply to such union.

IV. For the purposes of this Act the local Government may define and declare the limits of any city, town, suburb, station, bazaar, or union, and all occupiers of houses within any such city, town, suburb, station, bazaar, or union as aforesaid, or within such limits as shall be so defined as aforesaid, shall be liable to be assessed or rated according to the provisions of this Act, for the purpose of maintaining the Chowkeydars appointed to be maintained in such city, town, station, suburb, bazaar, or union.

V. If any house be let out in portions to different persons, or be let out to or occupied by lodgers or travellers, the person who shall so let the same, or who shall receive the rents or payments from such persons or lodgers or travellers, shall, for the purposes of this Act, be deemed to be the occupier of such house.

VI. The Magistrate may cause a name to be given to any street and affixed in such place or places as he may think fit, and may also cause a number to be affixed to every house in any street or mohulla, for the purpose of identifying such house; and if any person shall wilfully remove, obliterate, or destroy such name or number, he shall be liable, on conviction by a Magistrate, to a fine not exceeding twenty Rupees.

VII. The Magistrate shall determine the number of Chowkeydars to be maintained in any city, town, or other such place as aforesaid; but the number of Chowkeydars so to be maintained shall not exceed one to every twenty-five houses.

VIII. The

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VIII. The Chowkeydars appointed under this Act may be of different grades, and the wages to be paid to the several grades shall be determined by the Magistrate.

Grades and wages of Chowkeydars.

IX. The Magistrate shall determine the total amount required to be raised in any year in any city, town, or other such place as aforesaid, for the purpose of maintaining the Chowkeydars appointed to be maintained therein, and for the purposes specified in Sections XXXIII, XXXIV, XXXV, and XXXVI, of this Act, together with such sum as the Magistrate may consider necessary to provide against the contingency of losses from defaulters in the current year, and the amount of losses, if any, actually sustained from defaulters in the preceding year.

Magistrate to determine the sum to be raised annually.

X. The tax to be levied in any city, town, or other place as aforesaid, for the purposes of this Act, may be either an assessment according to the circumstances and the property to be protected, of the persons liable to the same, or a rate on houses and grounds according to the annual value thereof. The local Government, on the report of the Magistrate and Commissioner of Circuit, shall determine in each case whether the tax to be levied shall be such assessment or such rate.

Nature of the tax to be levied.

XI. If the tax be an assessment according to the circumstances and the property to be protected, of the persons liable to the same, the aggregate sum to be raised by such tax shall not exceed the average rate of two annas per mensem for each house, and the amount assessed in respect to any one house shall not be more than the pay of a Chowkeydar of the lowest grade. If the tax be a rate on houses and grounds, it shall not exceed five per centum of the annual value thereof.

Limitation of tax.

XII. For the purpose of making a rate under this Act, the annual value of the houses and grounds liable to the rate shall be computed and ascertained upon an estimate of the gross annual rent at which the same might reasonably be expected to let from year to year. Grounds used for purposes of trade shall be liable to the rate, but grounds used for the purpose of cultivation or for depasturing cattle shall not be liable.

Rate how to be ascertained.

XIII. The Magistrate may, at his discretion, exempt from the assessment or rate, or may relieve from the payment of his assessment or rate, any occupier who may be unable from poverty to pay the same.

Magistrate may exempt occupiers unable to pay the assessment or rate.

XIV. For

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XIV. For the purposes hereinafter mentioned, the Magistrate shall constitute and appoint a punchayet for each such city, town, or other place as aforesaid, or, when he may see fit to divide any such city, town, or place into convenient divisions, for each division thereof, and shall issue a sunnud of appointment, specifying the names, residence, business, or other description of the persons appointed and the period for which the appointment is made. Every punchayet shall consist of three or five respectable persons residing or carrying on business in or near to any such city, town, or other place, or in or near to any such division thereof. Provided that, instead of any one such person, the Magistrate may appoint any person whom he may think fit, to be a member of the punchayet, notwithstanding such person may not reside or carry on business in or near to such city, town, or other place, or in or near to any such division thereof.

Constitution of punchayets.

Magistrate may appoint a person not residing in the place to be a member of punchayet.

XV. The Punchayet so appointed, or the majority of them, shall, once in every year, if required so to do by the Magistrate, prepare and make, in accordance with the rules laid down in the requisition, an assessment or rate upon the several persons liable to be assessed or rated in respect of their occupation of property within the district (whether city, town, or other place as aforesaid, or any division thereof) for which the punchayet shall be appointed, and shall enter the same in a list which shall specify the names of the several occupiers of property within the district liable to be assessed or rated under the provisions of this Act, the trade, business, or other description of such occupier, the property occupied, and the amount payable monthly by such occupier. If the tax be a rate on the annual value of the property occupied, such annual value and the total amount of the annual rate shall also be specified. The requisition of the Magistrate to the punchayet to make out such list shall be in the form marked A or B, as the case may be, set forth in the Appendix to this Act annexed, or to the like effect.

Duties of punchayet.

Form of Magistrate's requisition.

XVI. The punchayet shall, if required by the Magistrate so to do, instead of making a new assessment or rate, revise and amend the assessment or rate then in force.

Punchayet may revise existing assessment or rate.

XVII. When

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**XVII.** When an assessment or rate shall have been made or revised, as the case may be, the punchayet shall forward to the Magistrate the list containing the same; and the Magistrate shall revise, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment or rate as revised by the punchayet.

**XVIII.** When the assessment or rate shall have been settled, the Magistrate shall sign the list, and shall cause one copy thereof, together with a Notification prepared according to the form marked C in the Appendix to this Act, or to the like effect, and written in the language of the province in which the city, town, or place is situate, to be stuck up in some conspicuous place in the district for which the assessment or rate has been made; and another copy, together with a like Notification, at the nearest Police Thanna; and shall also cause a third copy to be deposited in his own office.

Assessment or rate to be published.

**XIX.** Unless revised or corrected as hereinafter provided, every assessment or rate under this Act shall stand good for one whole year, and until a new one is made, and in case the occupier of any property included in any assessment or rate shall be changed before a new one is made, the new occupier shall be liable in respect of such property for any portion of the assessment or rate which shall have become payable during his occupation instead of the former occupier thereof; and, after Notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupier. Every assessment or rate which shall be revised according to the provisions of Section XVI shall be deemed a new assessment or rate. Provided always, that, if no new assessment or rate is made within the first three months of any year, the list of the previous year shall be re-published according to the provisions of Section XVIII, and shall thereupon be deemed to be the assessment or rate for the current year, and shall be open to appeal under the next succeeding Section.

Assessment or rate to stand good for one year.

Change of occupation before a new assessment or rate.

Revised assessment or rate to be deemed a new one.

Proviso.

**XX.** Any person assessed or rated, who shall be dissatisfied with his assessment or rate, or who shall dispute his occupation of any property, or his liability to be assessed or rated, may appeal on unstamped paper to the Magistrate, and the Magistrate, after making such inquiries as he deems necessary, by examination of the appellant on oath or solemn affirmation,

Appeal from assessment or rate.

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affirmation, or otherwise, may confirm the assessment or rate or amend the same. In case the Magistrate confirm the assessment or rate, he may award costs against the appellant. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment or rate, nor shall the liability of any person to be assessed or rated be questioned in any other manner or by any other Court. Provided that no appeal shall be received after

Limitation of appeal. the expiration of one month from the time of the Notification of the assessment or rate prescribed by Section XVIII, or of the Notification of the substitution of the name of an occupier under Section XIX, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

XXI. The Commissioner of Circuit, with the consent of the local Government, may at any time direct the Magistrate to revise the assessment or rate of any city, town, or other place as aforesaid, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise and, if necessary, amend the same.

Commissioner of Circuit may direct revision of assessment or rate. XXII. The Magistrate may require the punchayet to revise the assessment or rate at any period during the year; but on every such occasion he shall address a written order to the punchayet, specifying the reasons which render such revision necessary, and requiring an amended return within a stated period.

Magistrate may direct revision at any time of the year, for reasons to be stated. XXIII. Whenever any assessment or rate is revised during the year as provided in the two last preceding Sections, a revised list, together with a Notification as prescribed in Section XVIII, shall be prepared and published in the manner therein directed. And all objections to such revised assessment or rate shall be made and dealt with in the manner prescribed in Section XX.

Publication of assessment or rate as revised under the two last Sections. XXIV. If any person appointed a member of a punchayet refuse to undertake the office, or omit to perform the duties thereof, and do not, within fifteen days from the date of his appointment, show satisfactory grounds for his refusal or omission, or provide such a substitute as the Magistrate approves, the Magistrate may fine such person in a sum not exceeding fifty Rupees.

XXV. If

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XXV. If the persons appointed a punchayet, or a majority of them, refuse, or omit, for a period of fifteen days after the receipt of an order from the Magistrate, to perform the duties required of them, the Magistrate may himself make or revise the assessment or rate, and may enforce the same as if it had been made or revised in the first instance by the punchayet. Provided that the functions of the punchayet shall not thereby absolutely cease and determine, but may be resumed at any time, only not so as to invalidate any act done by the Magistrate under this Section.

If punchayet refuse or omit to act, Magistrate may assume their functions.

Proviso.

XXVI. No person shall be bound to act on a punchayet unless he shall reside or carry on business within the limits of the district for which the punchayet is to be appointed.

Residents only bound to act on a punchayet.

XXVII. Every punchayet shall be appointed for the period of one year, and no person shall be compelled to serve on a punchayet for more than one year at a time, or within less than three years after the expiry of previous service; but nothing in this Section shall prevent any person from being appointed to serve on a punchayet at any time whatsoever with his own consent.

Duration of punchayet and limitation of service thereon.

XXVIII. If a majority of the persons assessed or rated in any district for which a punchayet shall be appointed, not being in arrear, make application in writing to the Magistrate for the removal of any member of the punchayet appointed for such district, the Magistrate, if he think it expedient, may remove such member from the punchayet.

Member of punchayet removeable only on application of rate-payers.

XXIX. If any vacancy shall occur among the members of a punchayet, or if any member appointed shall refuse or decline or be unable to act, the Magistrate may nominate and appoint another person to supply the vacancy or to act in the stead of such member, subject to the rules already laid down as to the original appointment of members; but such appointment may be made by a written communication to the person appointed, and it shall not be necessary to issue a new sunnud under Section XIV of this Act.

Vacancies in punchayet how to be supplied.

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**XXX.** The punchayet shall give notice to the Magistrate of any neglect or misconduct on the part of any Chowkeydar within the district for which they are appointed, which shall come to their knowledge; and shall also give notice of any vacancy which shall occur in consequence of the death or absence of any Chowkeydar or from any other cause.

Punchayet to report misconduct of Chowkeydars—or death or absence.

**XXXI.** In cities and large towns containing three or more divisions or districts, the Magistrate may appoint a sudder punchayet consisting of not less than five members, who may be selected either from the members of the local punchayets or from any other residents of the city or town. It shall be the duty of the sudder punchayet to assist the Magistrate, when required so to do, in carrying out generally the objects of this Act, and particularly in revising the assessment or rate made by the district punchayets and enquiring into and reporting on appeals preferred against the same.

Appointment and duty of sudder punchayet.

**XXXII.** The Chowkeydars to be employed under this Act shall be appointed by the Magistrate, and the Magistrate shall cause to be kept a Register in which shall be entered the name, age, place of residence, and previous occupation of every person so appointed, with the date of his appointment.

Appointment and registry of Chowkeydars.

**XXXIII.** Subject to the approval of the Commissioner of Circuit, the Magistrate may appoint such number of Jemadars and Inspectors as may be necessary for the supervision and control of the Chowkeydars. Provided that the number of these Officers shall not be greater than one Jemadar to fifteen Chowkeydars, and one Inspector to sixty Chowkeydars.

Appointment of Jemadars and Inspectors.

**XXXIV.** Subject to the approval of the Commissioner of Circuit, the Magistrate may appoint one or more Tax Collectors or Darogahs, and such other servants as may be necessary for preparing, or assisting the punchayet in preparing the assessment or rate, for copying the same, for collecting the tax, keeping the accounts and records, and otherwise carrying out the purposes of this Act. The Magistrate shall take from every Tax Collector or Darogah such security for the due disposal of the sums collected by him as may be thought necessary.

Appointment of Tax Collectors and other establishment.

**XXXV.** The



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XXXV. The Magistrate may further incur any reasonable expense in the purchase of stationery, in providing badges, dresses, and weapons for the Chowkeydars, and for any other contingencies that may seem to him necessary.

Contingent expenses.  
XXXVI. After paying the wages of the Chowkeydars, and defraying the charges specified in the three last preceding Sections of this Act, the Magistrate may, with the sanction of the Commissioner of Circuit, appropriate any sum which may be available, to the purpose of cleansing the city, town, or place, or of lighting or otherwise improving the same.

Surplus funds may be devoted to Conservancy purposes.  
XXXVII. The Tax-Darogahs shall prepare, from the lists hereinbefore mentioned, a Register, which shall be attested by the Magistrate or his Deputy or Assistant, and shall contain the names of all persons assessed or rated so far as they can be ascertained, the property in respect of which the assessment or rate in each case is imposed, and the amount payable monthly by each person.

To prepare assessment list.  
XXXVIII. On the tenth of each calendar month, or so soon after as possible, the Tax-Darogah shall proceed in person or through some one of his office establishment, to collect the amount due for the current month from each person subject to the tax; and for all sums so collected the Darogah shall grant receipt. Provided that, with the sanction of the Commissioner of Circuit previously obtained, the collection may be made quarterly instead of monthly; and in such case, the amount due for each quarter shall be collected in the last month of that quarter.

To collect assessment.  
XXXIX. The Tax-Darogah shall remit to the Magistrate, in such manner as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some Officer of his establishment authorized on that behalf, shall give the Darogah a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to a separate Fund, to be called the Chowkeydaree Fund of the city, town, or place in or on account of which they are collected.

To remit collection to the Magistrate.  
XL. The Tax-Darogah shall prepare all summonses and processes to be issued against defaulters, and shall make the usual returns thereto, and shall keep a regular account of all distresses levied and sales made by him for the realization of arrears.

XLI. On

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**XXI.** On the twentieth of each calendar month, or as soon after as possible, the Tax-Darogah shall deliver or transmit to the Magistrate, in one list, a statement of all defaulters, the property in respect to which they are assessed or rated, the amount of the monthly assessment or rate, and the amount due from each.

To report defaulters to Magistrate.

**XXII.** On receipt of the aforesaid list, the Magistrate shall issue a summons against each of the defaulters therein mentioned, requiring him either to pay the demand or to attend at the Cutcherry of the Magistrate within a reasonable time, to be specified in the summons, to show cause for his refusal.

Summons of defaulters.

**XXIII.** If any defaulter fail to appear in answer to the summons, or having appeared, fail to satisfy the Magistrate that no arrear is due from him, the Magistrate may issue a warrant to the Tax-Darogah, authorizing him to levy the whole or any part of the demand by distress and sale of any goods and chattels belonging to the defaulter, or being at any time upon the premises in respect of which the arrear is due; and the Magistrate's order as contained in the warrant shall be final.

Assessment to be levied from defaulters by distress and sale.

**XXIV.** The Tax-Darogah shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give previous notice of the sale, and the time and place thereof, by beat of drum, in the district in which the property is situated. If the arrear be not paid with costs, or the warrant be not in the meantime discharged or suspended by the Magistrate, the goods and chattels seized shall be sold at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The Tax-Darogah shall make a return of all such sales to the Magistrate in the form specified in Appendix D, and the costs upon every such proceeding shall be such as are mentioned and set forth in Appendix E annexed to this Act.

Sale how to be conducted.

Proceeds how to be applied.

Returns of sale.

Costs.

**XLV.** Any

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XLV. Any Tax-Darogah or other servant appointed under this Act, and any Chowkeydar or Officer of Police, who shall purchase any property at any such sale as aforesaid, shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees; and the property shall be confiscated.

Penalty for Tax-Darogah purchasing at such sales.

XLVI. If no sufficient goods or chattels belonging to a defaulter, or being upon the premises in respect of which he is assessed or rated, can be found within the district in which the premises are situate, the Magistrate may issue his warrant to the Nazir of his Court for the distress and sale of any personal property or effects belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any personal property belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever; and such other Magistrate shall back the warrant so issued, and cause it to be executed, and the amount, if levied, to be remitted to the Magistrate issuing the warrant.

Sale of property beyond limits of town, &c.

XLVII. All goods and chattels, except tools or implements of trade, which may be found upon any premises in respect of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no distress shall be made for any arrears due under this Act, after the expiration of six calendar months from the time when such arrears became due.

All goods found on premises liable to sale.

But owner of goods to be indemnified by the defaulter.

XLVIII. Every person who shall wilfully obstruct or molest any Tax-Darogah or any of his establishment, in the performance of their duties under this Act, or shall fraudulently conceal, remove, or dispose of any of his property for the purpose of avoiding a distress under the provisions of this Act, or shall knowingly assist any other person in so doing, shall be liable, on conviction before a Magistrate, to a penalty not exceeding fifty Rupees.

Penalty for obstructing Tax-Darogah in execution of duty.

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**XLIX.** The Magistrates shall receive and try all complaints preferred on oath or solemn affirmation against any Tax-Darogah or other person appointed under this Act for extortion, malversation, or other misconduct in the discharge of his duty. On proof of any such offence, the Tax-Darogah or other person as aforesaid shall be liable to dismissal from office, and to imprisonment, with or without labor, for a period not exceeding six months, and may also be compelled to refund any money corruptly or unduly exacted or received, and to deliver up any effects which may have been illegally distrained or sold, or the value thereof, or in default and until such delivery or refund be made, shall be liable to further imprisonment, with hard labor, for not more than six months. But nothing in this Section shall be taken to prevent the Magistrate from committing any Tax-Darogah or other person as aforesaid for trial before the Sessions Court, or to limit the power of the Sessions Court in regard to the punishment of such offences under the general law.

Magistrates to try complaints against Tax-Darogah for extortion, &c.

Penalty for extortion, &c.

Proviso.

**L.** The Chowkeydars, and the Jemadars and Inspectors appointed under this Act, shall exercise all the powers, and perform all the duties, and be subject to all the liabilities of Police Officers as prescribed in the General Regulations of the Bengal Code or Acts of the Government of India for the time being in force, so far as such powers, duties, and liabilities are not inconsistent with, or otherwise expressly provided for by this Act. The Chowkeydars and the Jemadars and Inspectors are in all respects subordinate to the Police Darogah of the Thanna within the limits of which they may be employed.

Powers, duties, and liabilities of Chowkeydars, Jemadars, and Inspectors.

**LI.** Every Chowkeydar appointed under this Act shall wear a badge with a number, and the name of the city, town, place, or division for which he is appointed, engraved thereon.

Chowkeydars to wear badges.

**LII.** Every Chowkeydar and every Jemadar and Inspector appointed under this Act shall have power, without warrant, to apprehend and convey immediately to the nearest Police Station any person or persons taken in the act of committing any heinous offence, or whom he shall have just cause to suspect to be about to commit or to have committed a heinous offence, or against whom a hue and cry shall be raised.

Duties of Chowkeydars—

To apprehend offenders.

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To prevent nuisances.

*Second.*—He shall have power to prevent obstructions and nuisances on the roads and streets.

*Third.*—He shall give immediate intelligence to the Police Darogah of the resort to his division of any receivers of stolen goods, or of any robbers or other persons of notorious or suspected character, or of any circumstances likely to occasion a breach of the peace.

*Fourth.*—He may stop, examine, and if necessary detain, any person who shall be reasonably suspected at any time of having or conveying any thing stolen, or who shall be found between sunset and sunrise lying or loitering in any highway, yard, or other place, and unable to give a satisfactory account of himself, and may convey such person to the nearest Police Station.

LIII. If a Chowkeydar or other Police Officer be unable to effect an arrest, he may require all persons present to assist him; and any person who refuses or neglects to comply with such requisition shall be liable, on conviction by a Magistrate, to a fine not exceeding fifty Rupees, or to imprisonment not exceeding two months.

LIV. On the fifteenth day of each month, or on such other day not later than the fifteenth day of the month as the Magistrate may appoint, the Chowkeydars and the Jemadars and Inspectors (if any) shall be mustered at the Thanna to which they are attached, and the Police Darogah or Mohurrer of the Thanna shall there pay them the wages due to them up to the close of the preceding month, and shall at the same time take the receipt of each Chowkeydar in an official register of receipts prepared for the purpose; and the Darogah, after signing the register in attestation of its correctness, shall transmit the same to the Magistrate.

LV. Any Chowkeydar and any Jemadar or Inspector appointed under this Act, who is convicted of neglect of duty or misconduct, shall be liable to fine to an extent not exceeding half a month's wages, or to imprisonment for any period not exceeding six months.

LVI. The Magistrate may suspend or dismiss any Officer appointed under this Act, whom he shall think remiss or negligent in the discharge of his duty, or otherwise unfit for the same.

LVII. Ad

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LVII. All fines levied under this Act shall be credited to the Chowkeydaree Fund and held available for the purposes of this Act.  
Fines how to be disposed of.

LVIII. Assistants to Magistrates vested with special powers, and Deputy Magistrates vested with special powers, when posted at stations other than the sudder station of the Magistrate, and empowered, under Act X of 1854, to try cases without reference from the Magistrate, may exercise all the powers hereby vested in a Magistrate; and any Assistant or Deputy Magistrate vested with special powers may perform any of the duties hereby assigned to a Magistrate when referred to him by the Magistrate to whom he is subordinate.  
Jurisdiction.

LIX. All the proceedings of a Magistrate under this Act, except as otherwise specially provided, shall be subject to the control of the Commissioner of Circuit; and all the proceedings of the Commissioner of Circuit shall be subject to the control of the Local Government.  
Proceedings of Magistrate and Commissioner of Circuit respectively subject to control of Local Government.

LX. Nothing contained in this Act shall extend to the Town of Calcutta.  
Act not to apply to Town of Calcutta.

LXI. Wherever in this Act, or in any Appendix thereto, there is nothing in the context requiring a different interpretation—  
Interpretation of Act.

The word "Magistrate" shall include a Joint-Magistrate and any person lawfully exercising the powers of a Magistrate.

The word "House" shall include any shop or warehouse.

The word "Bazaar" shall mean any place of trade where there is a collection of shops or warehouses.

The word "District" shall mean a city, town, bazaar, or union, or any division thereof.

The expression "Police Darogah" shall include any Tuhseeldar or Naib Tuhseeldar entrusted with Police jurisdiction.

APPENDIX A.

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APPENDIX A.

To

[*Here insert the names, places of abode, business, or other description of the punchayet.*]

I do hereby require you, the punchayet appointed under Act XX of 1856, with all reasonable expedition, not exceeding (*Here insert a period to be fixed by the Magistrate*) from the date hereof, to make out and forward to me, the undersigned Magistrate of the Zillah of \_\_\_\_\_, a fair and equitable assessment upon the several occupiers of houses, shops, and buildings, in the (*Here describe the city, town, place, or division*), for the purpose of raising the sum of rupees required for the maintenance of Chowkeydars for the year commencing on \_\_\_\_\_ and other expenses authorized by Act XX of 1856. You shall regulate and determine the amount of assessment to be levied from every such occupier according to the circumstances and the property to be protected of each person. But the amount assessed in respect of any one house shall not exceed Rupees (*Here insert the pay of a Chowkeydar of the lowest grade*), and the aggregate amount assessed shall not exceed the average rate of two annas per mensem for each house, shop, or building in the district.

If the occupier of any house in the said district shall be unable, on the ground of poverty, to pay the assessment to which he is liable under this Act, you shall exempt him from the same; but the property occupied, together with the name and description of such occupier, shall be specified in the list, together with the ground of exemption.

If any house be let out in portions to different persons, or be let out to or occupied by lodgers or travellers, the person who shall so let the same, or who shall receive the rents or payments from such persons or lodgers, or travellers, shall be deemed the occupier of such house and shall be assessed accordingly.

The assessment which you are hereby required to make shall specify the name of every occupier of property liable to be assessed, the name, trade, or busi-

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ness or other description of the person assessed, the annual assessment, and the quota payable monthly ; and may be in the following form, or to the like effect :—

Property occupied.	Name of occupier.	Profession or business or other description.	Amount of monthly payment.

APPENDIX B.

To

[*Here insert the names, places of abode, business, or other description of the punchayet.*]

I do hereby require you, the punchayet appointed under Act XX of 1856, with all reasonable expedition, not exceeding (*Here insert a period to be fixed by the Magistrate*) from the date hereof, to make out and forward to me, the undersigned Magistrate of the Zillah of \_\_\_\_\_, a fair and equal rate upon the several occupiers of houses, shops, and buildings, and of grounds occupied for the purpose of trade or business, in the (*Here describe the city, town, place, or division*), for the purpose of raising the sum of Rupees \_\_\_\_\_ required for the maintenance of Chowkeydars for the year commencing on \_\_\_\_\_ and other expenses authorized by Act XX of 1856. You shall regulate and determine the amount of the rate to be levied from every such occupier according to the annual value of the property occupied.

The rent at which any such property may reasonably be expected to let for one year shall be deemed the annual value of such property. The rate shall be an equal percentage, not exceeding five per cent. of such annual value.

Any



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Any person occupying ground for the purpose of trade is to be rated in respect thereof, but a person occupying ground for the purpose of cultivation or for re-pasturing cattle is not to be rated in respect thereof.

If the occupier of any house or ground in the said district shall be unable, on the ground of poverty, to pay the rate to which he is liable under this Act, you shall exempt him from the same; but the property occupied, together with the name and description of such occupier, shall be specified in the list, together with the ground of exemption.

If any house be let out in portions to different persons, to be let out to or occupied by lodgers or travellers, the person who shall so let the same, or who shall receive the rents or payments from such persons or lodgers, or travellers, shall be deemed the occupier of such house, and shall be rated accordingly.

The rate with you are hereby required to make shall specify the name of every occupier of property liable to be rated, the name, trade, or business or other description of the person rated, the annual rateable value of the property, the annual rate, and the quota payable monthly; and may be in the following form, or to the like effect:—

Property occupied.	Name of occupier.	Profession or business or other description.	Annual value of property.	Annual rate.	Amount of monthly payment.

APPENDIX C.

An assessment (or rate, as the case may be,) made for (Here describe the city, town, village, or other place or division for which the rate is made) upon the several occupiers

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occupiers of houses and other property in the said district, pursuant to Act XX of 1856, for the purpose of maintaining Chowkeydars for such district.

Property occupied.	Names of occupiers.	Profession or business.	Amount of monthly (or quarterly) assessment (or rate).

Whereas the above assessment (or rate, as the case may be,) has been duly made pursuant to Act XX of 1856, and has been revised and settled by me, the undersigned Magistrate of \_\_\_\_\_, the several persons whose names are included in the said assessment (or rate) are hereby required to pay the monthly (or quarterly) contributions set opposite to their names with regularity to the Tax-Darogah or other person appointed by the Magistrate to receive the same, the first payment on the tenth day of the month next succeeding the date of this Notification, and every subsequent payment on or before the tenth day of each succeeding month (if the tax is to be collected quarterly, the months in which the payment is to be made must be specified), or in default thereof, any arrear that may be due will be realized by distraint and sale of the personal effects of the defaulter, or of any goods and chattels which may be found on the premises in respect of which such defaulter is assessed (or rated) and such other proceedings adopted for the recovery of the same as are allowed by Law.

Dated this \_\_\_\_\_ day of \_\_\_\_\_

Magistrate of \_\_\_\_\_

APPENDIX D.

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APPENDIX D.

1	2	3	4	5	6	7	8	9 <sup>rs</sup>	10	11
District.	Names of defaulters.	Amount of default.	Amount, cost, or penalty.	Inventory of property seized under distress.	Date of distress.	Date of sale.	Property sold.	Amount realized on each article.	Purchaser's name.	Balance.

APPENDIX E.

*Table of Fees payable in distraints under this Act.*

Sum distrained for	FEE.	
	Rs.	As.
Under 1 Rupee .. .. .	0	4
1 and under 3 Rupees .. .. .	0	8
3 " 5 " .. .. .	1	0
5 " 10 " .. .. .	1	8
10 " 15 " .. .. .	2	0
15 " 20 " .. .. .	2	8
20 " 25 " .. .. .	3	0
25 " 30 " .. .. .	3	8
30 " 35 " .. .. .	4	0
35 " 40 " .. .. .	4	8
40 " 45 " .. .. .	5	0
45 " 50 " .. .. .	5	8
50 " 60 " .. .. .	6	0
60 " 80 " .. .. .	7	8
80 " 100 " .. .. .	9	0
Above 100 .. .. .	10	0

The above charge includes all expenses, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.