

ACT No. XXI OF 1856.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 22nd November 1856.)

AN ACT to consolidate and amend the Law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.

WHEREAS it is expedient that the laws relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom, should be consolidated and amended: It is enacted as follows:

Preamble.

I. Regulation II. 1802; Regulation X. 1813; Regulation XVII. 1814; Section XLI and the following Sections of Regulation XIII. 1816; Regulation XI. 1818; Regulation VII. 1824, except the first five Clauses of Section XVIII and Sections XXIII and XIV, and Regulation VIII. 1826, of the Bengal Code; and Act XXV of 1840, Act IX of 1841, and Act XXIII of 1848, are hereby repealed, except so far as they repeal the whole or part of any other Regulation or Act, and except as to acts done, offences committed, and liabilities incurred, before the passing of this Act.

Collectors of Land Revenue to have charge of the Abkaree Revenue.

II. The collection of the revenue arising from the manufacture of spirits, and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Board of Revenue. But the Government may appoint any other person to be Superintendent of Abkaree Revenue in any district or place; and any person so appointed shall exercise, in such district or place, all the powers and authority vested by this Act or by Act XI of 1849 in the Collector of Land Revenue; and such powers and authority shall cease to be exercised

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cised in such district or place by the Collector of Land Revenue during the continuance of such appointment.

III. The Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the Abkaree revenue in any district or districts; and when such appointment is made, the Commissioner of Abkaree shall exercise within such district or districts the powers and authority vested by this Act or by Act III of 1856 in Commissioners of Revenue; and the Revenue Commissioner shall cease to exercise such powers and authority in the said district or districts during the continuance of such appointment.

IV. Collectors may appoint darogahs, jemadars, peons, surveyors, gaugers, and other officers, for the collection of the Abkaree revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Abkaree officers. In districts where there are tuhseeldars and other local officers for the collection of the Land Revenue, the office of darogahs. Abkaree darogah may be united with that of tuhseeldar, naib-tuhseeldar, or peshkar; and in such cases, the tuhseeldar, naib-tuhseeldar, or peshkar, and the officers subordinate to him, shall be held and deemed to be Abkaree officers within the meaning of this Act.

V. It shall not be lawful for any person to construct or work a distillery after the manner in which distilleries are constructed and worked in England, without a license under the signature of the Collector of the district in which such distillery is situated, or in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles, as may from time to time be prescribed by the Lieutenant-Governor of Bengal, under the signature of the Collector of Calcutta.

VI. The Board of Revenue, with the sanction of Government, may prescribe such rules relative to the granting of licenses under the preceding Section, to the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work, to the size and description of the stills, to the passing and storing of the spirits, to the inspection and examination of the distillery and ware-

houses,

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houses, and of the spirits manufactured and stored therein, and to the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery, as may from time to time be judged expedient.

VII. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of one Rupee the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit. No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided; and for all spirits removed upon payment of duty or under bond passes shall be issued by the Collector, which shall specify the quantity and strength of the spirit, the place of its destination, the person to whom it is consigned, and whether the duty has been paid or secured by bond.

VIII. A drawback of the duty paid as above on spirits manufactured after the English method, and exported by sea in the manner hereinafter prescribed, to any port not subject to the Government of the East India Company, or to any port in the Settlement of Prince of Wales' Island, Singapore, and Malacca, or to the Port of Aden, shall be allowed by the Collector of Customs at the port of exportation. Provided always, that the exportation shall be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, shall be accompanied by the pass in which such payment is certified.

IX. Spirits may be removed from any licensed distillery for exportation as aforesaid without payment of duty, under such rules and restrictions as may be from time to time prescribed by the Board of Revenue, on the person removing them executing a bond, with one or more sureties, to the East India Company, in the form hereunto annexed, for the payment of the prescribed duty upon such portion of the said spirits as may not be exported within four months from the date of the bond. Provided, however, that it shall be lawful for the Collector, with the sanction of the Commissioner, on sufficient cause shown, to extend the period allowed for the exportation of the spirits for a further term of four months.

X. Spirits

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X. Spirits brought to the Custom House for exportation by sea shall, previous to shipment, be gauged and proved by an officer of the Customs. The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge; and the quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner. Spirits under bond shall be taken from the distillery direct to the Custom House, under passes to be granted for that purpose by the Collector.

Rules to be observed in the exportation of spirits.

XI. When spirits are passed from a distillery under bond, duty shall be recoverable upon any difference between the quantity of spirits so passed from the distillery and the quantity ascertained by gauge and proof at the Custom House less such allowance for ullage and leakage as may be prescribed by the Board of Revenue.

Duty be recovered on any deficiency in spirits under bond.

XII. Spirits brought to the Custom House under bond for exportation, may nevertheless be removed for local consumption under passes to be granted for that purpose by the Collector of Revenue, upon payment of the prescribed duty on the quantity so removed; and credit for such payment shall be given on the settlement of the bond.

Spirits intended for exportation may be removed for local consumption.

XIII. Any sum which may remain due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process which is or may be in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

Recovery of sums due under bond.

XIV. No drawback shall be allowed on any duty-paid spirits, nor shall the duty due on any spirits under bond be remitted, unless the spirits shall be shipped from the Custom House, and upon a vessel to which a Custom House officer has been appointed to superintend the receipt of export cargo. Spirits shipped for exportation shall not be re-landed without a special pass from the Collector of Revenue in addition to the usual order of the Collector of Customs.

Spirits how to be shipped.

Spirits shipped for exportation not to be re-landed.

XV. No

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XV. No drawback shall be allowed on spirits exported to any port subject to the Government of the East India Company, other than the ports mentioned in Section VIII of this Act, or on spirits shipped as stores; nor shall spirits under bond be so exported or shipped without payment of the duty prescribed by this Act.

No drawback on spirits exported to Indian ports or shipped as stores.

XVI. Rum shrub, cordials, and other liquors, prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery, shall be charged with duty according to the quantity of spirit used in the preparation; and all the provisions contained in this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall be applicable to such liquors. When any such liquors are removed for exportation without payment of duty, the bonds to be executed by the persons removing them shall be in the annexed form.

Rum shrub, &c., how to be charged with duty—may be exported under the same rules as spirits.

XVII. All licensed distilleries, constructed and worked after the English method, and situated within twenty miles of Calcutta, or such other distance less than twenty miles, as may, from time to time, be prescribed by the Lieutenant-Governor of Bengal, shall be under the superintendence and control of the Collector of Calcutta, who shall exercise, with respect to such distilleries and to the spirits manufactured therein, all the powers vested in Collectors by this Act; and the Collectors of districts in which any such distilleries are situated shall have no jurisdiction with respect to such distilleries.

Distilleries within twenty miles of Calcutta to be under the Collector of Calcutta.

XVIII. Every person who shall construct or work a distillery after the English method, without a license from the Collector, shall forfeit for every such offence a sum not exceeding one thousand Rupees; and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

Penalty for constructing or working a distillery or collecting materials without license.

XIX. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who shall omit to furnish any notice or any statement or list required by the rules prescribed by the Board of Revenue under Section

Penalty for non-observance of rules prescribed by Board of Revenue.

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VI of this Act, or shall wilfully do any thing in contravention of the said rules, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and if any such offence be committed a second time with respect to the same distillery, the license granted for the working of such distillery may be withdrawn by the Collector.

XX. Every person who shall remove, or attempt to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which a pass has not been issued by the Collector, shall forfeit for every such offence a sum not exceeding one thousand Rupees; and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation. If it shall appear to the Collector that the offence was committed with the consent or knowledge of the proprietor or manager, the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed may be withdrawn.

XXI. Every person who shall re-land, or attempt to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall forfeit for every such offence a sum not exceeding five hundred Rupees; and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

XXII. Spirituous liquors manufactured at the foreign settlement of Chandernagore, or at any other place in India beyond the limits of the Companies territories, shall, on passing the limits of the Company's territories subject to this Act, be charged with the duty prescribed for proof spirits in Section VII of this Act: and any person who may be found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum, not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

XXIII. It

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XXIII. It shall not be lawful for any person to construct or work a brewery, or to manufacture any description of malt liquor, without a license from the Collector of the district. The Board of Revenue, with the sanction of Government, may prescribe such rules relative to the granting of licenses for constructing and working breweries as may from time to time be judged expedient.

Construction or working of breweries and manufacture of malt liquor, without license, prohibited.

XXIV. Every person who shall construct or work a brewery, or manufacture malt liquor, without a license, shall forfeit for every such offence a sum not exceeding five hundred Rupees.

Penalty.

XXV. Spirituous liquors passed from distilleries worked according to the English method, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

Spirituous and fermented liquors not to be sold without license.

XXVI. Persons taking out licenses for the whole-sale vend of spirituous and fermented liquors as aforesaid shall pay, for every such license, the sum of sixteen Rupees. The license shall be current only during the official year, and in the district in which it is granted. But travelling merchants may obtain a general license, authorizing them to sell by whole-sale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district, under such rules and restrictions as may be from time to time prescribed by the Board of Revenue.

Fee for whole-sale license.

XXVII. Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as may be fixed by the Board of Revenue; and such fee or tax shall be payable at such periods as the said Board may direct. Provided that such fee or tax shall be at such rate for each license as shall not exceed the total sum of one hundred Rupees for the whole year. Any sale of spirituous or fermented liquors as aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

Fee for retail license.

What to be held a retail sale.

XXVIII. It

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XXVIII. It shall not be lawful for any person to manufacture spirits after the native process, nor to sell such spirits, or taree, or puchwye, or ganjah, bhang, churrus, opium, or any preparation or admixture of the same, except under license from the Collector.

Country spirits, liquors, and drugs not to be sold without license.

XXIX. All the provisions relating to the sale or possession of fermented liquors contained in the following Sections of this Act, shall be held applicable to the sale or possession of taree, whether in a fermented state or otherwise; and all taree, both fresh and fermented, shall be held to be included in the expression "fermented liquors" as used in the following Sections of this Act.

Taree to be held to be a fermented liquor.

XXX. Provided, however, that it shall be lawful for Government, on the report of the Board of Revenue, to pass an order suspending the operation of all the provisions relating to taree, contained in this Act, with respect to any district in which the consumption of taree in a fermented state is inconsiderable; and after the passing of any such order, it shall be lawful for taree to be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

Proviso.

XXXI. The Collector, with the sanction of the Board of Revenue, may establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process; and may from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery. He may also, with the like sanction, discontinue any distillery so established, whenever its discontinuance may appear to be expedient.

Collectors may establish distilleries for country spirits.

XXXII. The Board of Revenue may prescribe such rules relative to the management of distilleries established under the last preceding Section, to the conditions on which spirits may be manufactured in the said distilleries, and to the passes to be issued for the conveyance of such spirits to the shops of the vendors, as may from time to time be judged expedient.

Board may prescribe rules for distilleries.

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XXXIII. The Board of Revenue may regulate the mode in which taree shall be supplied to licensed vendors of the same ; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganjah, bhang, or churrus for the supply of the licensed vendors of those drugs. They may also place the cultivation, preparation, and store of the intoxicating drugs above mentioned under such supervision as may be deemed necessary to secure the duty leviable thereon.

And regulate the mode of supplying taree and intoxicating drugs to the licensed vendors thereof.

XXXIV. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Board of Revenue may direct : and no other description of opium shall be sold by such vendors. Provided that the Government may, by an order of Government, exempt any district or districts from the operation of this Section.

Supply of opium to licensed vendors.

Proviso.

XXXV. Except for the supply of licensed vendors, country spirits, taree, and puchwye, and intoxicating drugs, shall not be sold in larger quantities than are hereunder specified—namely country spirits, one seer ; taree or puchwye, four seers ; ganjah or bhang, or any preparation or admixture of the same, one quarter of a seer ; churrus or opium, or any preparation or admixture of the same, five tolas weight ; and the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

Sale of more than specified quantities of country spirits, &c., prohibited.

XXXVI. Whenever a license for the retail sale of country spirits, taree, or puchwye, or intoxicating drugs, shall be granted under this Act, the Collector shall be authorized to demand, in consideration of the privilege granted, such tax or duty or a tax or duty adjusted on such principles, as may from time to time be fixed with the sanction of the Board of Revenue ; and such tax or duty shall be specified in the license, and shall be payable at such periods as the said Board may direct. The Collector may grant special licenses for the sale of unfermented taree only, at those periods of the year when the fresh juice is in request : fees may be demanded for such special licenses at a rate not exceeding one Rupee for each license ; and the vendors shall not be subject to any other tax or duty in respect of such sale.

Duty on the retail sale of country spirits, &c.

XXXVII. Every

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XXXVII. Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall execute a counter-part engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security, as the Collector may require.

XXXVIII. Unless otherwise specially authorized by the Board of Revenue, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof shall be formally renewed from year to year. But it shall be incumbent on every person holding a license, who may intend not to renew it, to give notice of his intention to the Collector fifteen days previously to the expiration of the year; and if such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

XXXIX. The Board of Revenue shall have authority to regulate the form and conditions of all licenses granted under this Act.

XL. The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof of the holder being convicted of a breach of the peace or any other criminal offence. If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board of Revenue shall direct.

XLI. Any licensed retail vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the tax for fifteen days over and above the sum payable under the license.

XLII. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act, by distress and sale of the goods and chattels of the person from whom the same is due or of his surety, or by any other process which is or may be in force

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force for the recovery of arrears of revenue due from farmers of land or their sureties.

XLIII. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who shall not produce his license on the demand of any Abkaree officer, or who shall commit any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall forfeit for every such offence a sum not exceeding fifty Rupees.

Penalty for refusing to produce license on demand of Abkaree officer or for breach of license.

XLIV. Every licensed retail vendor, who shall sell any larger quantity of spirituous or fermented liquors, or intoxicating drugs than is allowed to be sold by retail by the provisions of this Act, and every licensed whole-sale vendor who shall make a retail sale, shall forfeit for every such offence a sum not exceeding two hundred Rupees. Provided always, that nothing in this Section shall be held to prohibit the grant to the same person of both whole-sale and retail licenses, subject to the provisions of this Act.

Penalty for sale in contravention of license.

Proviso.

XLV. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who shall permit drunkenness, ryot, or gaming in his shop, or shall permit persons of notoriously bad character to meet or remain therein, or shall receive any wearing apparel or other effects in barter for liquors or drugs, shall forfeit for every such offence a sum not exceeding 200 Rupees.

Penalty for permitting drunkenness, &c., in shop.

XLVI. Every person who shall convey or attempt to convey any country spirits from a distillery established under Section XXXI of this Act without a pass, or exceeding the quantity for which a pass shall have been granted, or shall introduce or attempt to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector, shall forfeit for every such offence a sum not exceeding five hundred Rupees.

Penalty for conveying spirits from distillery without pass, &c.

XLVII. Every person who shall wilfully contravene any rule prescribed by the Board of Revenue for the management of a distillery established as aforesaid, otherwise than as provided for in the last preceding Section, shall forfeit for every such offence a sum not exceeding fifty Rupees.

Penalty for contravention of rules prescribed by the Board of Revenue.

XLVIII. Every

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XLVIII. Every person other than a licensed manufacturer, who shall manufacture any country spirits, and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who shall sell any spirituous or fermented liquors, or intoxicating drugs, and every person authorized to supply licensed vendors, who shall sell any such liquors or drugs to any person other than a licensed vendor, shall forfeit for every such offence a sum not exceeding five hundred Rupees. Provided always, that nothing in this Section or in Section XXV shall apply to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon such person quitting a station or after his decease.

Penalty for illicit manufacture or sale of country spirits, &c.

Proviso.

XLIX. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors who shall have in his possession any larger quantity of country spirits, or taree, or puchweye, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of Section XXXV of this Act, or shall transport by land or by water, or have in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf, shall forfeit for every such offence a sum not exceeding two hundred Rupees ; and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation. Provided always, that nothing in this Section shall extend to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

Penalty for illegal possession of country spirits, &c.

Proviso.

L. The provisions of the two last preceding Sections, so far as they relate to the sale and possession of fermented liquors, shall not be held applicable to the sale and possession of taree, the produce of the date tree, when supplied or used for the manufacture of goor or molasses ; and the provisions of the said Sections relating to the sale and possession of intoxicating drugs, shall not be held applicable to the sale and possession of ganjah or bhong by the cultivators.

Provisions of the two last preceding Sections not to apply to the sale and possession of taree when supplied to sugar manufactories, nor to the sale and possession of ganjah and bhong by cultivators.

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cultivators of the plants which produce those drugs respectively. But such cultivators are prohibited from selling any ganjah or bhang to any one other than a licensed vendor, or a person duly authorized to purchase by pass or license from the Collector; and every such cultivator who shall act in breach of this prohibition, shall forfeit for every such offence a sum not exceeding five hundred Rupees.

Cultivators of ganjah or bhang to sell only to licensed person.

LI. Every person, other than a licensed vendor, who shall have in his possession a greater quantity of opium than five tolahs weight, shall forfeit for every such offence a sum not exceeding five hundred Rupees, unless the opium found in the possession of such person shall exceed the weight of thirty-one seers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen Rupees the seer for all the opium so found in excess of that weight; and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

Penalty for having in possession a greater quantity of opium than five tolahs weight.

Exception in favour of—
LII. Provided always, that nothing in the last preceding Section shall extend to the persons and circumstances hereinafter specified, namely:—

1. Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy, and the delivery of the produce to the Opium Agent.

Opium cultivators.

2. Travellers and visitants from foreign States or countries having in their possession any quantity of foreign opium not exceeding two seers, the produce of such States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or traffic.

Travellers.

3. Dealers in horses travelling with strings of horses from beyond the South-West Frontier of the territory under the Government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolahs weight for each horse.

And horse dealers.

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If opium be found in the possession of any traveller or visitant, or any dealer in-horses as aforesaid, in excess of the quantities above specified, such excess shall be liable to confiscation, but the persons in whose possession it may be found shall not be subject to any further penalty.

Penalty for possession of excessive quantity of opium by travellers, &c.

LIII. Every licensed vendor, who shall sell or offer for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which such vendor may have taken out a license, or, except in districts exempted from the operation of Section XXXIV, shall sell or have in his possession any opium other than the opium supplied to him from the Government stores, shall forfeit for every such offence a sum not exceeding five hundred Rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

Penalty for sale of adulterated opium, &c., by licensed vendors.

LIV. Every proprietor, farmer, tuhseeldar, gomashtah, or other manager of land, who shall authorize or connive at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall forfeit for every such offence a sum not exceeding five hundred Rupees.

Penalty for conniving at the illicit manufacture or sale of spirits, &c.

LV. Any Abkaree officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor shall carry on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

Power of Abkaree officers to inspect shops.

LVI. Any Abkaree officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act; and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them; and may also arrest the person in whose possession such liquors or drugs are found.

And to arrest persons carrying spirits, &c., liable to confiscation.

LVII. Any Abkaree officer above the rank of a jemadar of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous

And to arrest unlicensed distillers, &c.

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spirituous or fermented liquors, or intoxicating drugs, and may seize such still with the materials for working it, and all such liquors and drugs.

LVIII. Whenever any Abkaree officer above the rank of a jemadar of peons, shall have good reason to believe, from information given by any person, which information shall be taken down in writing, that spirits are unlawfully manufactured, or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place, such officer may, between sunrise and sunset, but always in the presence of a darogah or other officer of Police not being under the grade of a jemadar, enter into any such house, boat, or place, and in case of resistance may break open any door, and force and remove any other obstacle to such entry; and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs; and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

Power of Abkaree officers to search on information of illicit manufacture or possession.

LIX. The powers of seizure, search, and arrest, given to Abkaree officers by the three last preceding Sections, shall, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be vested also in the officers of the Police, Customs, and Revenue Departments according to their respective grades. And it shall further be lawful for the Government to invest the officers of those departments, or of any of them, with the like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession of them; and all such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this Section for the suppression of illicit dealings in opium, shall be held and deemed to be Abkaree officers within the meaning of this Act.

Officers of the Police, Customs, and Revenue Departments may be vested with same powers as Abkaree officers.

LX. Whenever an Abkaree officer shall arrest any person, or seize any still, or any liquors or drugs, liable to confiscation under this Act, or enter any house, boat, or place for the purpose of searching for any such illicit articles, he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his

Abkaree officer to report every arrest, seizure, or search to his official superior; and to take the person arrested to the Magistrate for trial, &c.

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his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

LXI. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or to have in his possession any such liquors or drugs liable to confiscation under this Act.

Collector may issue warrant of arrest in certain cases.

LXII. The Collector may issue his warrant for the search of any house, boat, or other place, in which, upon any of the grounds mentioned in the last preceding Section, he may have reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed, and such warrant may be executed by any officer above the rank of a jemadar of peons, in the manner prescribed in Section LVIII of this Act.

Collector may issue search-warrant.

LXIII. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

Procedure after arrest or seizure.

LXIV. Every person who shall obstruct or resist any Abkaree officer in the due execution of this Act, or of any rules prescribed under the authority thereof, shall forfeit for such offence a sum not exceeding five hundred Rupees.

Penalty for obstructing Abkaree officers.

LXV. All Police Officers are required to aid the Abkaree officers in the due execution of this Act, upon notice given or request made by such officers; and any Police officer who, without lawful excuse, shall neglect or refuse to assist as aforesaid, and any Darogah or other officer in charge of a Police station, who, on application made by an Abkaree officer under Section LVIII of this Act, shall fail to attend a search himself, or to depute a subordinate officer not being below the grade of a jemadar, shall forfeit for such offence a sum not exceeding five hundred Rupees.

Police officers to assist Abkaree officers.
Penalty.

LXVI. Every

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LXVI. Every person who shall maliciously give false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procure that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall forfeit for such offence a sum not exceeding five hundred Rupees, which sum, or any portion thereof, may be paid to the person aggrieved, and shall be further liable to imprisonment for a period not exceeding six months.

LXVII. Any Abkaree officer, who shall, without reasonable ground of suspicion, search or cause to be searched any house, boat, or other place, or shall vexatiously and unnecessarily seize the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or shall vexatiously and unnecessarily arrest any person, or commit any other excess not required for the execution of his duty, shall forfeit for such offence a sum not exceeding five hundred Rupees, which sum, or any portion thereof, may be paid to the person aggrieved.

LXVIII. Any Abkaree officer who shall neglect to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or shall delay carrying to the Magistrate or Collector, as the case may be, any person arrested, or any illicit articles seized under this Act, shall forfeit for such offence a sum not exceeding two hundred Rupees.

LXIX. Any Abkaree officer who shall unlawfully release or connive at the escape of any person arrested under this Act, or connive at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or act in a manner inconsistent with his duty, for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Abkaree Revenue defrauded; and any Darogah of Police or other officer invested with local jurisdiction, who shall authorize, or connive at the establishment of any unlicensed shop for the sale of such liquors or drugs as aforesaid

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aforesaid in any place subject to his control, shall forfeit for such offence, a sum not exceeding five hundred Rupees.

LXX. Any Abkaree officer who shall ask or take any unauthorized gratuity Penalty for asking or taking gratuities. in consideration of doing or omitting to do any act in his official capacity, shall forfeit for such offence a sum not exceeding five hundred Rupees.

LXXI. All forfeitures and penalties prescribed for offences against the Adjudication of penalties and seizures. provisions of this Act, and all seizures of goods declared liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Abkaree Officer. Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under any of the seven last preceding Sections or under Section XLV.

LXXII. In all cases in which complaint or information is preferred to a Procedure in cases other than those of persons sent in custody by a Collector or Abkaree officer. Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Abkaree officer, the Magistrate shall issue a summons requiring the attendance of the person accused. The rules contained in the Regulations and Acts in force, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall be applicable to trials under this Act. Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within the period of six months after the commission of the offence to which the complaint or information refers.

LXXIII. Whenever any person shall be convicted of an offence against Punishment on second or subsequent conviction. this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months ; and a like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

LXXIV. Every person who shall be imprisoned under the last preceding Confinement in civil jail. Section, or on account of the non-payment of any sum forfeited under this Act, if the offence of which he has been

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been convicted be one with respect to which the information of the Collector or an Abkaree officer is required by Section LXXI, shall be confined in the civil jail.

LXXV. All goods and chattels adjudged to confiscation, except opium, shall be disposed of by the Collector by public sale. Disposal of confiscated goods. Opium seized and confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be transmitted to the Government factories, or otherwise disposed of in such manner as the Board of Revenue shall direct. If declared to be unfit for use, it shall be immediately destroyed.

LXXVI. One-half of all fines and forfeitures levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxicating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each seer, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender; and the other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer, shall be given to the informer. If in any case the fine or forfeiture is not realized, the Board of Revenue may grant such reasonable reward, not exceeding the sum of two hundred Rupees, as may seem to them fit; and the said Board may direct by general order what classes of Abkaree officers shall receive rewards, and what classes shall have no title to share therein. Rewards where no fine is realized.

LXXVII. All fines and forfeitures levied under this Act, the disposal of which is not specially provided for, shall belong to Government; but the Board of Revenue may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act. Fines undisposed of to belong to Government. Special rewards to informers.

LXXVIII. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the laws and regulations in force relative to appeals from the orders of Collectors. Appeals from orders and sentences passed under this Act.

LXXIX. I

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LXXIX. It shall be lawful for the Collector, with the sanction of the Board of Revenue, to let in farm, for any period not exceeding five years, the duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any porgunnah or other known division of a district.

Collector with the sanction of the Board of Revenue may farm out the duties leviable on the sale of spirits, &c., except opium.

LXXX. The Board of Revenue may prescribe rules for the invitation and acceptance of tenders for such farms and for the requisition of security for the due fulfilment of the engagements entered into by the farmers. The said Board may also regulate the form and conditions of lease; and any breach of those conditions shall render the lease liable to annulment.

Board of Revenue to regulate invitation and acceptance of tenders for such farm.

LXXXI. When the duties leviable on any of the articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm; and all the penalties and forfeitures prescribed by this Act, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

The farmer to make his own arrangements with the manufacturers and vendors within the limits of his farm.

LXXXII. Provided always, that every such farmer shall be required to file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board of Revenue. Provided also, that it shall be lawful for the Collector, with the sanction of the said Board, before entering into engagements for any such farm, to make such reservations or restrictions with respect to the grant of licenses as may be deemed proper and expedient.

List of licenses granted by farmer to be filed.
Restrictions with respect to grant of licenses.

LXXXIII. The Collector may, with the sanction of the Board of Revenue, cancel any lease granted under this Act; or within the period of the lease, impose any new restrictions on the farmer. If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period

Lease may be cancelled.
Compensation to farmers in certain cases.

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of the lease, the farmer shall be entitled to receive such compensation for any loss which he may sustain thereby as the Board of Revenue shall think just and proper.

LXXXIV. The provisions of Section XLII of this Act shall be applicable to any arrear that may be due from any farmer of Abkaree Revenue; and every such farmer shall be authorized and empowered to use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, which may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

Recovery of arrears of tax or duty from or by farmers.

LXXXV. Within the limits of any Military Cantonment, and within a circle drawn at a distance of two miles, or such other distance as may in any case be prescribed by Government from such limits, licenses for the manufacture of spirits, and for the sale of spirituous and fermented liquors shall not be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, otherwise than with the knowledge and consent of the Commanding Officer; and upon the requisition of such Officer, any license which may have been granted, either by the Collector or by a farmer, within such circle or limits, shall be immediately withdrawn.

Rules respecting the manufacture and sale of spirits, &c., in Military Cantonments.

LXXXVI. In all other respects the foregoing provisions of this Act shall have full force and effect within such circle and limits as aforesaid. Provided, however, that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible. Provided also that nothing herein contained shall affect or interfere with the provisions of Act XVIII of 1853.

Mode of making arrest or search within Military Cantonments.

LXXXVII. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-deputy Agents shall exercise the powers vested by this Act in Collectors, so far as the same relate to the suppression of illegal dealings in opium; and the officers of the Opium Department shall exercise

Powers vested in officers of the Opium Department.

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exercise the powers vested by this Act in Abkaree officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be held and deemed to be Abkaree officers within the meaning of this Act.

LXXXVIII. Nothing in this Act relating to the grant of licenses for the sale of spirituous and fermented liquors and intoxicating drugs, and the recovery of arrears of tax or duty due under such licenses, to the illicit sale, carrying, or possession of spirituous and fermented liquors and intoxicating drugs, and the penalties incurred thereby, and to the appointment, duties, and responsibilities of Abkaree officers, shall extend to the Town of Calcutta; but, with respect to all such matters, the provisions of Act XI of 1849 shall continue in full force and effect as if this Act had not been passed.

Provisions not applicable to the Town of Calcutta.

Saving of provisions of Act XI of 1849.

Commencement of Act.

LXXXIX. This Act shall commence and have effect from and after the first day of February 1857.

XC. The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction:—

Construction.

“ Government.”

The word “ Government ” shall mean the Lieutenant Governors of Bengal and of the North-Western Provinces.

“ Board of Revenue.”

The expression “ Board of Revenue ” shall mean the Board of Revenue in Calcutta and the Sudder Board of Revenue at Agra.

“ Commissioner.”

The word “ Commissioner ” shall mean the Commissioner of a Revenue Division, or a Commissioner of Abkaree.

The word “ Collector ” shall include a Deputy Collector, or other Revenue officer in independent charge of a district, and a Superintendent of Abkaree Revenue.

“ Collector.”

The

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The word "Magistrate" shall include a Joint Magistrate, or other person lawfully exercising the powers of a Magistrate, and any Assistant or Deputy Magistrate, with special powers, stationed at a place other than the Sudder Station of the Magistrate and empowered to try cases without reference from the Magistrate.

"Magistrate."

The expression "Country spirit" shall mean any spirit made by the native process of distillation.

"Country spirit."

The expression "intoxicating drugs" shall include ganjah, bhang, churrus, and opium, and every preparation and admixture of the same.

"Intoxicating drugs."

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

Number.

Gender.

Words importing the masculine gender shall include females.

FORM OF BOND UNDER SECTIONS IX AND XVI.

Know all men by these presents, That we are jointly and severally held and firmly bound unto the East India Company, in the sum of Company's Rupees to be paid to the said East India Company; for which payment well and truly to be made, we jointly and severally bind ourselves, and each of us binds himself and each and every one of our respective heirs, administrators, and representatives by these presents,

Scaled with our seals.

Dated this day of 18 .

Whereas the above-bounden are justly and truly indebted to the East India Company in the sum of Company's Rupees being the amount of duty payable to the East India Company at the rate of one Rupee per imperial gallon, London-proof, for gallons of [or for dozens of bottles or gallons of proof spirit used in the preparation of gallons of cordials and liquors

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liquors as specified in the annexed Schedule] manufactured at _____ which the said _____ ha _____ been allowed to remove thence for exportation by sea, subject to the provisions of Act XXI of 1856 without having paid the amount of such duty. Now the condition of this obligation is such that, if the above-bounden _____ his or their heirs, executors, administrators, or representatives, or some or one of them, do and shall, at the expiration of four calendar months from the date of this obligation, well and truly pay or cause to be paid to the said East India Company duty at the rate of one Rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned _____ which shall not have been then exported by sea, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given) or passed for local consumption on payment of duty, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in the presence of

(If the bond be for cordials and other liquors under Section XVI, add)

SCHEDULE.

Description of Cordials and Liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.