

ACT No. XXIX OF 1857.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 11th September 1857.)

AN ACT to make better provision for the collection of Land Customs on certain Foreign Frontiers of the Presidency of Bombay.

WHEREAS it is expedient to make better provision for the collection and management of Land Customs on certain Foreign Frontiers of the Presidency of Bombay ; It is enacted as follows :—

Act repealed.

I. Act II of 1852 is hereby repealed.

II. Duties of Customs shall be levied on goods passing by land into or out of Foreign European Settlements situated on the line of Coast within the limits of the Presidency of Bombay, at the rates prescribed in the Schedules of Act I of 1852 for Duties of Customs leviable at the Ports of that Presidency.

Customs Duties on goods passing by land into or out of certain Foreign European Settlements.

III. The Governor of the Presidency of Bombay in Council may declare, by notice to be published in the *Official Gazette* of that Presidency, that the territory of any Native Chief not subject to the jurisdiction of the Courts and Civil authorities of that Presidency, shall be deemed to be Foreign Territory ; and may declare goods passing into or out of such territory liable either to the Duty fixed by the Schedules of Act I of 1852 for goods imported or exported at the Ports of that Presidency, or to double the said Duties, as the Governor in Council may think fit.

Land Customs Duties on goods passing into or out of territories of Native Chiefs.

IV. For the levy of Duties of Customs as above provided on goods exported by land to, or imported by land from, such Foreign Territories, Customs Stations may be established at such places as may be determined by the Governor in Council.

Customs Stations.

V. The

V. The Governor in Council may appoint such persons as he may deem fit for the control and supervision of the collection and management of the Customs payable under this Act as Commissioners and Deputy Commissioners of Customs, or under such other designation as the said Governor in Council shall determine; and may appoint all other proper persons to execute the duties of the several subordinate offices necessary to the due management and collection of the said Customs; and the provisions of Sections IV, V, and VI. of the said Act I of 1852 shall be applicable to the persons so appointed. Provided that no new office shall be created without the previous consent of the Governor General of India in Council.

Appointment of Officers.
Proviso.

VI. The Governor in Council may prescribe, by public notice in the *Official Gazette*, by what roads and passes goods shall be allowed to pass into or out of any such Foreign Territory as is described in Sections II and III of this Act; and after such notice, goods which may be brought to any Station established on other roads or passes than those so prescribed, shall be detained, and shall be liable to confiscation unless the person in charge thereof shall be able to satisfy the adjudicating Officer that his carrying them by that road or pass was from ignorance or accident.

Government to prescribe by what roads goods may pass.

VII. Goods unlawfully passed, or attempted to be passed unlawfully, across any Frontier guarded by Stations, between sunset and sunrise, shall be seized and confiscated.

Goods unlawfully passed across the Frontier after sunset.

VIII. When goods are brought to be passed at any Station established for the levy of Duties and passing of goods, a written application, according to a form to be prescribed by the Commissioner of Customs, shall be made by the owner or person in charge, for permission to pass such goods; and such application shall contain a true description of the goods, with the marks, numbers, and description of the packages containing the same, and a declaration of their value. If any goods shall be passed or attempted to be passed without such an application in writing as is above described, they shall be liable to be seized and confiscated.

Written application for permission to pass goods.

IX. Goods

IX. Goods brought to be passed at any such Station shall be liable to confiscation if the packages in which the same may be contained shall on examination be found not to correspond with the description of them given in the application, or if the contents thereof be found not to have been correctly described in regard to sort, quality, or quantity, or if, in or among the packages, any goods not stated in the application be found concealed or mixed up with the specified goods.

X. The Governor in Council from time to time, by notice in the *Official Gazette*, may fix a value for any article or number of articles liable to Duty under this Act upon their value; and the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying Duty on the same under this Act.

XI. When goods liable to Duty, for which a value has not been fixed by such a notice as is above directed, or for which a fixed Duty has not been declared by the said Schedules, are brought to any such Station as aforesaid, the Duty leviable on such goods shall be levied according to the market-value of such goods.

XII. If the value of any goods, upon which Duty is leviable according to the market-value thereof, shall appear to be understated in the declaration of value prescribed in Section VIII, the Officer authorized to receive Duties of Customs at the Station where such goods are brought to be passed shall have power to take the goods, or any part thereof, as purchased for the Government at the price so declared; and whenever he shall so take goods for the Government, payment thereof shall be made for the same within one month from the date of the declaration, and the Officer shall sell the goods so taken on account of Government; and, if they shall realize on sale a sum exceeding all charges incurred on them by Government, a proportion not more than one-half of the excess shall, at the discretion of the Commissioner, be payable to the Officer who reported the under-valuation of the goods, who shall in like manner be liable to pay one-half of the net loss that may accrue on the sale of the said goods.

XIII. No

XIII. No goods entered in either of the said Schedules as liable to Duty, shall be exempted from the payment of such Duty or of any part thereof, except under special order from the Governor in Council; provided always that any Officer authorized to receive Duties of Customs under this Act may, at his discretion, pass free of Duty any passenger's personal baggage in actual use; and if any person shall apply to have goods passed as such baggage, such Officer, acting under the orders of Government, shall determine whether they be passenger's personal baggage in actual use, or goods subject to Duty under the provisions of this Act.

XIV. When goods are passed at any such Station as aforesaid, the Officer authorized to receive Duties of Customs at such Station shall grant a certificate of the payment of such Duty, or (if the case so require) of the goods having been passed free of Duty. Any Officer of Customs employed at a Station established under this Act may require any person in charge of dutiable goods which have been passed across the Frontier to produce the certificate granted for such goods; and any goods which are unaccompanied by a certificate, or which on examination do not correspond with the specification contained in the certificate produced, shall be detained and shall be liable to confiscation.

XV. If a certificate be lost by any person to whom it may have been issued by the Officer authorized to issue the same, the Commissioner of Customs, or other Officer duly authorized in that behalf, on being satisfied that no fraud has been committed or was intended, may grant a duplicate of such lost document upon payment of a fee of not less than one Rupee nor exceeding ten Rupees. The Commissioner or other Officer as aforesaid may also authorize any amendment to be made in any application made under this Act, but, if such amendment be required after such application is entered and recorded in the Custom-house books, then upon payment of a like fee for any amendment in a document so entered.

XVI. Any Station Officer who shall permit goods liable to Duty to pass across the Frontier without payment of Duty, or who shall release any goods not covered by a sufficient certificate,

certificate, or who shall permit such goods to pass by any road or pass other than the prescribed roads or passes, shall be liable, on conviction before a Magistrate, to imprisonment for any term not exceeding six months, or to a fine not exceeding five hundred Rupees, or both.

XVII. Any Station Officer who shall needlessly and vexatiously injure goods under the pretence of examination or in the course of his examination, or who shall wrongfully detain goods for which there is produced a sufficient certificate, shall be liable, on conviction before a Magistrate, to imprisonment for any term not exceeding six months, or to a fine not exceeding five hundred Rupees, or both.

XVIII. Whoever intentionally obstructs any Officer in the exercise of any powers given by this Act to such Officer, shall be liable, on conviction before a Magistrate, to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand Rupees, or both.

XIX. Whoever offers a bribe to any Officer appointed under this Act, in order to induce such Officer to act in a manner inconsistent with his duty, shall be liable for every such offence, on conviction before a Magistrate, to a fine not exceeding one thousand Rupees, or to imprisonment for any term not exceeding six months, or both.

XX. In all cases in which, under this Act, goods are liable to confiscation, a Commissioner or Deputy Commissioner of Customs appointed under this Act may adjudicate such confiscation, or the same may be adjudged by an Assistant Commissioner of Customs appointed under this Act being a Justice of the Peace: Provided that the power to adjudicate confiscation shall not extend as regards an Assistant Commissioner to goods beyond the value of one hundred Rupees; and all cases adjudicated by an Assistant Commissioner shall be liable to revision by a Commissioner or Deputy Commissioner of Customs on appeal.

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XXI. In case any goods shall be seized as liable to confiscation, or detained as under-valued, under this Act, the adjudicating Officer may order the same to be restored in such manner and on such terms and conditions as he thinks fit to direct; and if the owner of the same accept such terms and conditions, he shall not have or maintain any action for recompense or damage on account of such seizure or detention, and the adjudicating Officer shall not proceed to condemnation.

XXII. Any Officer authorized to adjudicate Customs cases, if he shall decide that a seizure of goods made under the authority of this Act was vexatious and unnecessary, may adjudge damages to be paid to the owner by the Officer who made such seizure, beside ordering the immediate release of the goods; and if the owner accepts such damages, no action shall thereafter lie against such Officer in any Court of Justice on account of such seizure; and if such adjudicating Officer shall decide that the seizure was warranted, but shall deem that the penalty of confiscation is unduly severe, he may mitigate the same by levying on the goods so seized as aforesaid any portion of the market-value of such goods not less than one-tenth of such value; and if the said Officer adjudges confiscation, or any penalty in mitigation of confiscation, he may order that, from the sale of the goods, or from the proceeds of any penalty inflicted in mitigation of confiscation, a proportion not exceeding, in all cases of seizure except seizures of Salt or Tobacco, one-half of the sum remaining after payment of all Government demands, shall be distributed in rewards amongst such Officers as he deems entitled thereto and in such proportion as he directs to each respectively. In awarding rewards for the seizure of confiscated Salt or Tobacco, the said Officer may award one-half of the proceeds of sale, without making any deduction on account of Government demands.

