

ACT No. XII OF 1858.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 4th April 1858.)

AN ACT for raising funds for making and repairing roads in the Suburbs of Calcutta and the Station of Howrah.

WHEREAS considerable sums are expended annually by Government for making and repairing roads in the suburbs of Calcutta and the station of Howrah: and whereas it is just and expedient that such expenses, or a reasonable proportion thereof, should be defrayed by the inhabitants of the said suburbs and station in the same manner as the expense of making and repairing roads in the town of Calcutta is defrayed by the inhabitants of the said Town: and whereas a tax has been imposed upon carriages and horses kept within the said Town; and it is expedient that a similar tax should be imposed upon carriages and horses kept within the said suburbs and station: It is enacted as follows:—

Preamble.

I. The sums required for making and repairing roads within the limits of the said suburbs and station, except as hereinafter otherwise provided, shall be contributed by the inhabitants of the said suburbs and station and shall be recovered in the manner hereinafter provided.

Expense of making roads to be defrayed by inhabitants.

II. A tax shall be imposed upon all carriages, horses, ponies, and mules kept within the limits of the said suburbs and station, as those limits are defined in Act XXI of 1857, at the rates specified in the annexed Schedule; and shall be payable quarterly by the owners or persons having charge of the same.

A tax to be imposed on carriages, horses, &c.

III. Provided that the carriages and animals hereinafter mentioned shall be exempt from the tax, namely,

Exemptions.

- Gun carriages, and ordnance carts and waggons.
Cavalry horses, and horses of mounted Police.

Horses

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Horses belonging to Officers doing regimental duty at the Presidency or in the said suburbs or station, at the rate of one horse for each Officer.

Carriages and animals kept for sale and not used for any other purpose, if kept by *bond-fide* dealers in such carriages or animals.

Lieutenant Governor may appoint Collector of tax.

the said station.

IV. The Lieutenant Governor of Bengal may appoint such person as he shall deem fit to be Collector of the carriage and horse-tax in the said suburbs and in

Ownership for any number of days in a quarter constitutes liability to the tax for a whole quarter.

V. Every person, who may have owned or had charge of any carriage or animal kept within the said suburbs or station for any number of days in any quarter, shall be liable to the whole tax for that quarter.

Exemption of carriages under repair. quarter.

VI. If a carriage shall have been under repair at a carriage-maker's for the whole period contained in any quarter, no tax shall be leviable in respect of such carriage for that

Collector may compound with livery stable-keepers.

VII. The Collector, at his discretion, may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such persons, in lieu of the rates specified in the Schedule.

Carriages and horses let for hire to residents in the suburbs liable to the tax.

VIII. Carriages and horses, let out for hire and kept for the time being in premises situated within the said suburbs or station, although owned by livery stable-keepers or others not residing within the limits of the said suburbs or station, shall be subject to the tax; and the sums to be charged for such carriages and horses shall be recoverable from the persons in whose premises they are for the time being kept.

Registry and numbering of carriages for hire.

IX. Every carriage of the description rated in the Schedule at one Rupee and eight annas, kept within the said suburbs or station and let out for hire, shall be registered in the Office of the Collector, and shall bear, in such manner as

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Carriages and horses let out for hire and kept for the time being in premises situated within the said suburbs or station, although owned by livery stable-keepers or others not residing within the limits of the said suburbs or station, shall be subject to the tax; and the sums to be charged for such carriages and horses shall be recoverable from the persons in whose premises they are for the time being kept.

the Collector shall direct, the number of such registration. The registration shall be made and the number assigned annually upon such day in each year as the Collector shall appoint. Any person becoming possessed, within the year, of any such carriage which has not been registered, may obtain registration on application to the Collector at his Office. When any registered carriage is transferred within the year, it shall be registered anew in the name of the person to whom it has been transferred. A fee of four annas shall be paid for each registration.

X. Whoever keeps any such carriage, required to be registered by the provisions of the last preceding Section, without being so registered, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten Rupees, and the Collector or any Officer duly authorized by him may seize or cause to be seized any such carriage (provided the same be not employed at the time of seizure in the conveyance of any passengers or goods) together with the horses or other animals drawing the same, and may deliver them over to the Police; and all Police Officers are hereby required, on the application of the Collector or his Officer as aforesaid, to seize and detain the same. If the carriage as aforesaid be not claimed or if the fine be not paid within ten days, such carriage, together with the animals seized with it, may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine and all costs and charges incurred on account of the detention and sale, and the surplus (if any), if not claimed by the owner within a further period of twenty days, shall be paid to the Collector.

XI. The Collector shall from time to time cause to be prepared and entered in distinct columns in a book to be kept at his Office and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax assessed thereon.

XII. In order to enable the Collector to make such list, the Collector or any Officer authorized by him may send to all persons supposed to be liable to the payment of the tax, a Schemodule to be filled up with such information respecting the carriages and animals in respect of which they are liable, and the amount of the tax assessed thereon, and charges incurred on account of the detention and sale, and the surplus (if any), if not claimed by the owner within a further period of twenty days, shall be paid to the Collector.

Returns may be required for purpose of making list.

List of persons liable to tax to be prepared.

carriages and animals kept by them as the Collector may judge necessary for the assessment of the tax. The Schedule shall be filled up in writing, and signed and dated, and returned to the Office of the Collector by every person to whom it is sent, whether or not liable to the payment of the tax; and whoever refuses, neglects, or omits duly to fill up and return such Schedule within one week from the receipt thereof, or knowingly gives therein any incorrect or false return, shall be liable, on conviction before a Magistrate, to a penalty not exceeding two hundred Rupees.

XIII. The Magistrate on the report of the Collector may, if he think proper, summon any person supposed to be liable to the payment of the tax, or any servant of such person, to appear before the Collector: and the Collector may examine such person or his servant as to the number and description of the carriages and horses in respect of which such person is liable to be assessed. If the person summoned shall, without lawful excuse, fail to appear in pursuance of the summons, or shall refuse to answer any lawful question of the Collector, or knowingly give an incorrect answer, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding two hundred Rupees.

XIV. Any person who may dispute his liability for any assessment made under the foregoing provisions of this Act or the amount of any such assessment, may appeal to the Magistrate. Provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

XV. The decision of the Magistrate upon every such appeal shall be final and conclusive; and no person shall be entitled to contest any assessment made under the foregoing provisions of this Act, in any other manner than by appeal to the Magistrate as hereinbefore provided.

XVI. When any sum is due on account of the said tax, the Collector shall cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the carriages and animals

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mals for which the charge is made, together with a notice of the time within which an appeal may be preferred.

**XVII.** If the bill is not paid by the person liable to pay the same within five days from the presentation thereof, the Collector may cause to be served upon such person a notice of demand in the form (A) contained in the Schedule to this Act, or to the like effect; and if such person shall not, within five days from the service of such notice of demand, pay the sum due or show sufficient cause for non-payment of the same to the satisfaction of the Collector, and if no appeal shall have been preferred, such sum with all costs may be levied by distress and sale of the goods and chattels of the defaulter under a warrant in the form (B) in the Schedule, or to the like effect, to be issued for that purpose by the Collector.

**XVIII.** The Officer charged with the execution of the warrant of distress shall make an inventory of the goods and chattels seized under any such warrant, and shall at the same time give a notice in writing in the form (C) contained in the Schedule annexed to this Act, to the person in possession thereof at the time of the seizure, that the said goods and chattels will be sold as therein mentioned.

**XIX.** If the arrear is not paid with costs, or the warrant is not discharged or suspended by the Collector, the goods and chattels seized shall be sold under the orders of the Collector, who shall apply the proceeds or such part thereof as may be necessary in discharge of the said 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 fees payable upon distraints under this Act shall be such as are set forth in the Table of Fees (D) in the said Schedule.

**XX.** Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or part of any sum due in respect of the tax, the Collector may sue the person liable for the same in any Court of competent jurisdiction.

Collector may sue instead or on failure of distress.

**XXI.** Previously

XXI. Previously to the first day of May of each year, an estimate shall be prepared of the amount required during the year for the purpose of making and repairing roads in the said suburbs and in the said station respectively; and such estimate, when sanctioned by the Lieutenant Governor of Bengal, shall be published in the Official Gazette for general information. The Governor General of India in Council, on the report of the Lieutenant Governor, shall determine whether any and (if any) what proportion of the said estimate shall be paid out of the public Revenues. If, after deducting such

Estimate of probable expense of making and repairing roads, to be prepared annually, and published.

If estimate of expense exceed estimated produce of carriage and horse-tax, excess how to be levied.

proportion (if any), the said estimate shall exceed the sum which the carriage and horse-tax is estimated to produce, with the addition of such further sums as may be assigned by the Lieutenant Governor for the said purpose out of the Ferry Fund, or any other public fund, such excess shall be added to the amount of the assessment or rate to be levied in the said suburb and in the said station under Act XX of 1856, and such additional assessment or rate shall be made and recovered according to the provisions of that Act.

Provided that the amount levied by an assessment or rate under this Section shall not in any case exceed a sum equal to one-half of the amount levied under the said Act XX of 1856 for the purposes of that Act.

XXII. The proceeds of any assessment or rate made as aforesaid shall be kept distinct from the proceeds of the assessment or rate made for the purposes of the said Act XX of 1856; and such proceeds, together with all sums received by the Collector of the carriage and horse-tax, and all sums assigned by Government as above provided, and all fines and penalties levied under this Act, shall form a Fund which shall be called in the suburbs of Calcutta "The Suburban Roads Fund," and in the station of Howrah "The Station Roads Fund."

Collections and fines to be paid to Roads Fund.

Appropriation of Fund.

No payment to be made out of the fund for the repair of certain roads.

All expenses incurred for the purpose of this Act shall be defrayed from the said Fund, and the residue shall be applied exclusively to making, repairing, and improving roads within the limits of the said suburbs and station. Provided that no payment shall be made from the said Fund for the repair of such roads or parts of roads as are hereinafter described, namely:

- In the said Suburbs—  
The Barrackpore road with the Lock-gate road.

The

The road from the Cossipore gun-foundry to Dum-Dum.

The Belgatchya or Dum-Dum road.

The Behalea or Diamond Harbour road, southward from the cross road to Allipore and Tollygunge.

The Budge-Budge road.

The Gurrahhath or Culpee road from the end of Old Ballygunge road.

The Canal roads, and the roads leading from the Canals and Salt-water lake into the Town, namely, the Balliaghutta, Narkooldangah, Manicktollah, Ooltadunga, Gooreeparah, South Sealdah, Khooleah, Nintollah, Jonmajoy Baboo's, Khodagunge, and Khodghatta roads, and the Soorah road between the Balliaghatta and Narkooldangah roads.

In the said Station—

The Hooghly road northward from the point where it is crossed by the Old Benares road.

The Old Benares road westward from the same point.

Or for making or maintaining any part of any other main road of communication between the Town of Calcutta and the interior of the country which may hereafter be constructed.

XXIII. The Lieutenant Governor of Bengal shall cause statements to be prepared annually of all expenses incurred on account of making, repairing, and improving the roads of the said suburbs and of the said station, and of all sums credited to and disbursed from the Suburban Roads Fund and the Howrah Station Roads Fund; and the said statements shall be published in the Official Gazette for general information.

Statement of expenses incurred and of receipts and disbursements of Fund to be published annually.

SCHEDULE.

	Rupees	
		per Quarter.
For every 4-wheel carriage on springs, drawn by two horses	4	8 0
For every 4-wheel carriage on springs, drawn by one horse, or pony, or a pair of ponies, under thirteen hands	1	8 0
For every 4-wheel carriage without springs	1	8 0
For every 2-wheel carriage on springs	2	4 0
For every 2-wheel carriage without springs, drawn by a horse, pony, or mule	0	12 0
For every horse	2	4 0
For every pony under thirteen hands, or mule	0	12 0

Ponies

to be prepared annually of all expenses incurred on account of making, repairing, and improving the roads of the said suburbs and of the said station, and of all sums credited to and disbursed from the Suburban Roads Fund and the Howrah Station Roads Fund; and the said statements shall be published in the Official Gazette for general information.

per Quarter.

For every 4-wheel carriage on springs, drawn by two horses

For every 4-wheel carriage on springs, drawn by one horse, or pony, or a pair of ponies, under thirteen hands

For every 4-wheel carriage without springs

For every 2-wheel carriage on springs

For every 2-wheel carriage without springs, drawn by a horse, pony, or mule

For every horse

For every pony under thirteen hands, or mule

Ponies under eleven hands, and children's carriages the wheels of which do not exceed twenty-four inches in diameter, exempt.

A.

NOTICE OF DEMAND.

Take notice that the Collector of the Horse and Carriage-tax for demands from you the sum of \_\_\_\_\_ due from you for \_\_\_\_\_ for the months of \_\_\_\_\_ 185 \_\_\_\_\_ ; and that, if the sum due is not paid into the said Collector's Office at \_\_\_\_\_, or if sufficient cause for the non-payment of the sum is not shown to the Collector within five days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

(Signature of the Collector.)

Date \_\_\_\_\_

B.

DISTRESS WARRANT.

To (here insert the name of the Officer charged with the execution of the warrant.)

Whereas \_\_\_\_\_ of \_\_\_\_\_ has not paid or shown sufficient cause for the non-payment of the sum of \_\_\_\_\_ Rupees due for the taxes mentioned in the margin for the months of \_\_\_\_\_ 185 \_\_\_\_\_, although the said sum has been duly demanded in writing from the said \_\_\_\_\_, and five days have elapsed since the service of the notice of demand; This is to command you to distrain the goods and chattels of the said \_\_\_\_\_ to the amount of the said sum of \_\_\_\_\_ Rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress; and if, within five days next after such distress, the said sum shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distress, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the said sum of \_\_\_\_\_ Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said goods and chattels. If sufficient distress cannot be found of the goods and chattels of the said \_\_\_\_\_, you are to certify the same to me together with this warrant.

(Signature of the Collector.)

C.



C.

FORM OF INVENTORY AND NOTICE.

(State particulars of goods seized.)

Take notice that I have this day seized the goods and chattels specified in the above inventory for the sum of            Rupees due for the taxes mentioned in the margin for the months of            185    ; and that unless you pay into the Office of the Collector of the Horse and Carriage-tax for            the amount due, together with the costs of this distress, within five days from the day of the date of this notice, the goods and chattels will be sold.

(Signature of the Collector.)

Date \_\_\_\_\_

D.

Table of Fees payable upon distrainments 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.

