

INCOME TAX ACT.

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ACT No. XXXII OF 1860.

PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.

(Received the assent of the Governor General on the 24th July 1860.)

*An Act for imposing Duties on Profits arising from Property, Professions, Trades,
and Offices.*

PART I.

Imposes Duties of 3 and 1 per Cent.

I. FROM and after the 31st day of July 1860, there shall be collected and paid for the service of the Government of India, during the term herein limited, for and in respect of the property and profits mentioned in the several Schedules contained in this Act, and marked 1, 2, 3, and 4 respectively, the yearly Duty of three Rupees for every hundred Rupees of the annual value thereof, that is to say,

Duty of 3 per cent., and Schedules 1, 2, 3, and 4.

SCHEDULE 1.

For and in respect of the property in, and profits arising from, all lands and houses in India.

SCHEDULE 2.

For and in respect of the annual profits arising to any person residing in India from any kind of property whatever, whether situate in India, or elsewhere; and for and in respect of the annual profits arising to any person residing in India from any profession, trade, or employment, whether the same shall be carried on in India or elsewhere.

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And

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And for and in respect of the annual profits arising to any person whatever, whether a subject of Her Majesty or not, although not resident in India, from any property whatever in India, or any profession, trade, or employment carried on within India.

And for and in respect of all interest of money, annuities, and other annual profits arising to any person residing in India, or accruing and payable in India to any person, whether residing in India or not, not charged by virtue of any other Schedule of this Act.

SCHEDULE 3.

For and in respect of all profits arising from interest, annuities, or dividends, payable in India to any person, whether residing in India or elsewhere, out of the public Revenues of India.

SCHEDULE 4.

For and in respect of every public office or employment of profit in India, and every office or employment of profit in or under any Company in India, and upon every annuity, salary, or pension, payable to any person residing in India, or paid in India to or on account of any person whatever by the Government of India, except annuities charged to the Duty under Schedule 3.

Collection and payment
of Duties.

II. The Duties charged under this Act shall be assessed, collected, and paid under the Rules hereinafter

provided.

III. From and after the day aforesaid, there shall also be collected and paid, under the Rules contained in this Act, for the purposes hereinafter mentioned and described as roads, canals, or other reproductive public works, for and in respect of the property and profits mentioned in the said several four Schedules respectively, the further yearly Duty of one Rupee for every hundred Rupees of the annual value thereof.

IV. Upon every fractional part of one hundred Rupees of the annual value or amount of the property and profits aforesaid, the like proportion of Duty at the respective rates aforesaid shall be charged, but no Duty shall be charged of a less denomination than one anna.

Duty on fractional parts
of 100 Rupees.

V. The

ACT No. XXXII of 1860.

V. The said Duties shall be charged and levied by yearly assessments, except in the cases hereinafter provided. Every assessment made under this Act within the year appointed for making the same, shall be deemed to be for the current year, and shall be in force for such year. And every assessment made after the expiration of any year in which the same ought to have been made, shall be deemed to be for the year when the assessment ought to have been made.

VI. Such year shall commence, for the first assessment, on the 1st day of August 1860, and for every subsequent assessment during the continuance of this Act on the 1st day of August in the year of such assessment.

PART II.

Appointment of Officers for managing and assessing the Duties.

VII. The Duties imposed by this Act shall, subject to the provisions of this Act, be under the direction and management of the Governor-General of India in Council, the several Governors, Lieutenant-Governors, and Chief Commissioners, for the time being in each Presidency, Lieutenant-Governorship, and Province. The said Governments and Authorities respectively are hereby empowered to do all such acts and things, subject as aforesaid, as may be deemed necessary for the collecting, receiving, and accounting for the said Duties throughout the respective Presidencies, Lieutenant-Governorships, and Provinces, for which the said Duties are assessed, in the like manner as they are authorized to do with relation to any other Duties or revenue under their care.

VIII. The Divisions and Districts of Revenue as already constituted, or as they shall be from time to time constituted, shall be made use of for the purposes of this Act, except in the cases hereinafter specified. The Presidency Towns and the Stations of the Straits Settlement shall be separate Districts for the purposes of this Act, and it shall be lawful for the local Government to add thereto any portions of the adjoining Districts of Revenue. In any such case each part of any such District so added to a Presidency Town or to a Station in the Straits Settlement shall, for all the purposes of this Act, be held and taken to be a part of such Presidency Town or such Station.

IX. The

ACT No. XXXII OF 1860.

IX. The limits of the Presidency Towns and Stations of the Straits Settlement, with any addition of adjoining Districts made
Jurisdiction. by the local Government, shall be defined by the local Government, and notified in the Official Gazette of the Presidency or Settlement. All persons subject to the provisions of this Act not resident in any of such Divisions or Districts of Revenue aforesaid, or in any Presidency Town, or any Station of the Straits Settlement, shall be deemed for the purposes of this Act to be within such Revenue jurisdiction, as the Governor-General of India in Council, by order to be published in the Calcutta Gazette, shall appoint.

X. In the Presidency Towns and Stations of the Straits Settlement, the local Government shall, from time to time, appoint persons to be Commissioners for the purposes of this Act.
Commissioners to be appointed for the Presidency Towns and Straits Settlement.

XI. In the Presidency Towns the number of such Commissioners shall be not less than six, of whom not less than two shall be persons not in the service of Government; and in the Stations of the Straits Settlement, the number of such Commissioners shall be not less than three, of whom one shall be a person not in the service of Government. The local Government may grant to such Commissioners in the Presidency Towns and Stations in the Straits Settlement as may not be in the service of Government, such fee or remuneration as may be approved by the Governor-General of India in Council.
Number of Commissioners for the Presidency Towns and Straits Settlement.

XII. If any person not in the service of Government, having been so appointed, shall decline or neglect to act, it shall be lawful for the local Government to appoint any other person, whether in the service of Government or not, to be a Commissioner in lieu of the person so declining or neglecting.
If person not in the service of Government be appointed and refuse or neglect to act.

XIII. The Commissioners appointed under the last three preceding Sections shall hold the appointment for one year only, but it shall be in the discretion of the local Government, after the expiration of that period, to re-appoint any of them. It shall also be lawful for the local Government, at any time, to remove any of such Commissioners.
Duration of appointment, re-appointment, and removal of Commissioners appointed under the preceding Sections.

XIV. Any two of the Commissioners, one of them being an Officer of Government, shall form a quorum.
Quorum.

XV. The

ACT No. XXXII OF 1860.

XV. The senior Officer of Government in the Commission shall be President of the Commission. At every Meeting of the Commissioners at which such Officer shall not be present, the Senior Officer of Government present shall preside. If a difference of opinion shall arise, and the opinions shall be equally divided, the President of the Meeting shall have a casting vote.

XVI. For every Presidency Town and Station in the Straits Settlement, the local Government shall appoint an Officer in the service of Government on such salary as shall be approved by the Governor-General of India in Council, to be called the Special Commissioner, for the purpose of making assessments in the cases referred to him under the provisions hereinafter contained.

XVII. In each of the Presidency Towns and Stations of the Straits Settlement, the local Government may appoint, on such salaries as may be approved by the Governor-General of India in Council, such number of Assessors and such Ministerial and other Officers as may be deemed necessary for carrying out the provisions of this Act.

XVIII. Except in the Presidency Towns and the Stations of the Straits Settlement, the Collector of Land Revenue shall be entrusted with the execution of this Act, and the managing, levying, receiving, and accounting for the Duties imposed thereby, under the control of the ordinary Revenue Authorities to whom such Collector is subject in matters relating to the Land Revenue.

XIX. The Collector may, from time to time, whenever he shall think proper, associate with himself two or more persons, whether in the service of Government or not, to assist him in making assessments under this Act or in any proceeding held under the provisions of this Act.

XX. The local Government may appoint in any District one or more Deputy Collectors as Assessors, on such salaries as shall be approved by the Governor-General of India in Council, for the performance of the duties that may be performed by Assessors under this Act.

XXI. The

ACT No. XXXII OF 1860.

XXI. The local Government may also entrust any person who may be now employed or may hereafter be employed as a Deputy Collector in the Revenue Department with the duties of an Assessor.

Appointment as Assessors of persons already employed as Deputy Collectors.

XXII. The Collector may empower any Deputy Collector, whether employed as an Assessor or not, subordinate to such Collector, to exercise all the powers conferred on such Collector by this Act in respect of assessments in cases of profits or income not exceeding one thousand Rupees a year, subject to appeal to such Collector in the event of surcharge by such Deputy Collector.

Powers of Deputy Collectors.

XXIII. The Collector may, with the sanction of the local Government, delegate to any Covenanted Officer or to any Deputy Collector whether employed as an Assessor or not, subordinate to such Collector, any of the powers or duties with which he is entrusted under this Act; but in exercising such powers and duties, such Covenanted Officer or Deputy Collector shall be subject to the direction and control of such Collector.

Delegation of powers and duties to Deputy Collectors.

XXIV. It shall be lawful for the local Government to authorize the Collector to appoint, on such salaries as shall be approved by the Governor-General of India in Council, such Assessors and Ministerial and other Officers as may be necessary for carrying out the provisions of this Act, subject to the same control and Regulations as in the other Departments of Revenue.

Appointment of Ministerial Officers by Collectors.

XXV. The Collector and Commissioners respectively may at his or their discretion exercise any of the functions that may be performed by Assessors.

Collector and Commissioners may exercise functions of Assessors.

PART III.

Ex-Officio and Special Assessors for Government Securities and in Public Departments.

XXVI. The Accountant General and the Sub-Treasurer of the Presidencies of Bengal, Madras, and Bombay respectively, and every Authority in charge of a Public Treasury and authorized to pay the interest on any security of the Government

Ex-Officio Assessors for Interest on Government Securities.

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Government of India, or any annuity payable out of the public revenue of India, shall be respectively Ex-Officio Assessors for executing this Act for the purpose of assessing and discharging the duties hereby imposed in respect of interest on securities of the Government of India, and of all annuities payable out of the revenues of India to any person whatever, at the places at which the said Officers respectively hold office; and in respect of all other yearly sums (other than the salaries or pensions mentioned in the five next succeeding Sections of this Act,) payable by the said Government, or out of the public revenue at the Government Treasuries at the said places respectively, and also in respect of all other profits chargeable with any Duty under this Act, and arising within any office or department under the management or control of, or the accounts of which are rendered to, or pass through the office of the said several Officers respectively.

XXVII. The several Officers entrusted with the duty of auditing the Civil salaries and allowances payable out of the public revenue, shall be respectively Ex-Officio Assessors for executing this Act for the purpose of assessing all such salaries and allowances payable to any person in the civil employment of the Government, or serving in any Civil Department, or for the payment of which the audit of any Civil Auditor is required and payable from the public revenue by or upon the audit of such Officers respectively.

XXVIII. The several Officers charged with the duty of auditing any pay, salaries, or allowances payable to any Officer or person in Her Majesty's Army, or in her Majesty's Indian Military Forces, or in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of any Military Auditor is required and payable out of any public revenue, shall be respectively Ex-Officio Assessors for executing this Act, for the purpose of assessing all pay, salaries, and allowances payable to any person in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of a Military Auditor General is required, and payable from the public revenue upon the audit of such Officers respectively.

XXIX. The several Officers entrusted with the duty of auditing any pay, salaries, and allowances to any Officer or person in Her Majesty's Navy, or Indian Naval Forces, or in the Marine Service of, or in any Marine Department and employment under the Government

ACT No. XXXII OF 1860.

Government, shall be Ex-Officio Assessors for executing this Act, in respect of all pay, salaries, and allowances payable to any person in Her Majesty's Navy or Indian Naval Forces or in the Marine Service of the Government, or serving in any such Marine Department and employment.

XXX. The several Collectors, Paymasters, and Officers charged with the audit and payment, or payment without audit, of Ex-Officio and Special Assessors for Pensions. pensions payable by the Government, shall be Ex-Officio Assessors for executing this Act in respect of all such pensions; and if the local Government shall think fit to appoint any other persons to act in that behalf, the persons so appointed shall be Special Assessors for executing this Act in respect of any of the pensions payable, or audited by such Paymasters and Officers respectively.

XXXI. Whenever it shall appear to the local Government necessary to appoint any Special Assessor for the purpose of executing any matter in relation to any of the Duties mentioned in Schedule 3 or Schedule 4 of this Act, in respect of which no provision has been herein made for the appointment of Assessors for the purpose of executing any matter in relation to the Duties mentioned in either of the said Schedules at any place not herein mentioned, it shall be lawful for the said local Government to appoint a Special Assessor for the special purpose of executing this Act in respect of such matter, and at such place.

XXXII. The Assessors appointed under the last six preceding Sections of this Act shall have authority to exercise and apply all the powers of this Act as fully and effectually as the Collector or Commissioners are authorized to exercise and apply the same, so far as the same relate to the said Duties, to be assessed by the said Assessors, and shall make their assessment of the said Duties subject to the Rules contained in this Act in respect of such Duties respectively, according to the several Schedules under which such Duties are chargeable.

XXXIII. Every Commissioner, Collector, or other Officer employed in making any assessment under this Act, shall, before acting in execution of this Act, take an oath of secrecy in a form to be prescribed as hereinafter mentioned by the Governor-General of India in Council.

XXXIV. In

ACT No. XXXII OF 1860.

XXXIV. In the Presidency Towns and the Stations of the Straits Settlement, any one of the Commissioners, and in other places of Administration of the Collector, is hereby authorized to administer such oath. The oath may be administered to the Collector by any other Officer of Government above the rank of a Deputy Collector.

PART IV.

Mode of Assessment.

XXXV. A record shall be kept of all the proceedings held by the Collector and Commissioners under this Act.

Proceedings of Collector and Commissioners to be recorded.

XXXVI. The Collector and Commissioners shall assign to each Assessor such portion of the District in which such Assessor shall be employed, as may appear proper and shall fix the place or places at which the Assessor shall ordinarily hold his office.

Apportionment of District among Assessors.

XXXVII. The Collector and Commissioners shall issue a general notice, requiring every person, liable to the Duties imposed by this Act, to fill in a return of his profits or income, in the form to be prescribed by the Governor-General of India in Council, as hereinafter provided, and to transmit such return to the Assessor by a date to be specified in the notice. It shall be explained in the notice that persons requiring forms of returns can procure them at the Office of any of the Assessors. Copies of such notice shall be affixed at the Office of the Commissioners in the Presidency Towns and Straits Settlement at the Collector's Office, at every Revenue or Police Office, and at such other conspicuous places through the Town, Stations of the Settlement, and Districts, as the Collector or Commissioners, respectively, shall appoint.

Issue by Collector and Commissioners of general notice to fill in return of profits and income.

XXXVIII. The Assessor shall, without delay after this Act shall come into operation, and afterwards, from year to year, serve a notice, in the form to be prescribed by the Governor-General of India in Council as hereinafter provided, on every person within his jurisdiction, whom he may consider to be liable to the Duties imposed by this Act. Such notice shall require the person to return his profits and income, and

Special Notices to be served by Assessors.

ACT No. XXXII OF 1860.

XXXIV. In the Presidency Towns and the Stations of the Straits Settlement, any one of the Commissioners, and in other places of Administration of Oaths. the Collector, is hereby authorized to administer such oath. The oath may be administered to the Collector by any other Officer of Government above the rank of a Deputy Collector.

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and shall specify the date by which the return is to be made and the place of the Assessor's Office at which the return is to be made; and shall be signed by the Assessor. The form of the return shall be prescribed as aforesaid and accompany the notice. If the person be not found, the notice shall be left at his usual place of residence or business, or shall be affixed thereto, and thereupon such notice shall be held to have been served.

XXXIX. Every person who is liable to the Duties chargeable by this Act, shall transmit to or deliver at the Assessor's Office the return duly filled in and signed by him. A declaration in the form to be prescribed as hereinafter provided, shall be added at the foot of the return, that the profits or income stated therein are truly estimated on all the sources contained in the several Schedules of this Act, after setting against, or deducting from such profit or income, such sums as are allowed by this Act, and no other sum. The return may be sealed up, and the seal shall be broken only by the Assessor.

XI. Every person who is in the receipt of any money or value, or the profits arising from any of the sources mentioned in this Act, belonging to any other person, in whatever character the same shall be received, for which such other person is chargeable under this Act, or would be so chargeable if he were resident in India, shall, within the period mentioned in such notice as aforesaid, prepare and deliver, in the form to be prescribed as aforesaid, a list containing a true and correct statement of all such money, value, or profits, and the name and place of abode of the person to whom the same shall belong, together with a declaration in the form to be prescribed as aforesaid whether such person is of full age, or a married woman, subject to the provisions of the English Law regarding coverture, living with her husband, or a married woman, subject as aforesaid, whose husband is not accountable for the payment of the Duty hereby chargeable, or whether such person is or is not a resident in India, or an infant, or lunatic.

XLI. Every person acting in such character jointly with any other person, shall, in the manner aforesaid, deliver a list of the name and place of abode of every person so joined with him at the time of delivering such list.

XLII. Every

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XLII. Every person, when required so to do by a notice to be prescribed as
Lists of Lodgers, In-
mates, &c. aforesaid, shall, within the period to be mentioned in such
notice, prepare and deliver to the Assessor of the District
wherein such person shall reside, a list in writing, containing, to the best of his
belief, the proper name of every lodger or inmate resident in his dwelling-house,
and of any other persons, not being menial servants receiving less wages than
two hundred Rupees per annum, employed in his service, whether resident in such
dwelling-house or not, and the place of residence of such of them as are not
resident in such dwelling-house, and also of any such lodger or inmate who shall
have any ordinary place of residence elsewhere, at which he is liable, under this
Act, to be assessed, who shall be desirous of being so assessed at such place of
ordinary residence. Such lists shall be signed by the respective persons deliver-
ing the same, and shall be made out in the form to be prescribed as aforesaid.
No person being required to deliver a list of lodgers, inmates, or other persons
aforesaid, shall be liable to the penalties hereinafter mentioned or either of them,
for any omission of the name or residence of any person in his service or employ-
and not resident in his dwelling-house, if it shall appear that such person is
entitled to be exempted from the payment of all and every the Duties hereby
imposed.

XLIII. If in any Presidency Town or any Station of the Straits Settle-
Returns by persons de-
sirous of being assessed by
Special Commissioner. ment any person shall desire that his return be rendered to,
and his assessment fixed by, the Special Commissioner, he
may, together with the return, transmit, under cover to
the Assessor, an application to that effect, sealed and addressed to the Special
Commissioner. Such application shall, on receipt thereof, be transmitted to the
Special Commissioner.

XLIV. If in any other place, any person, whose annual profits or income
Returns by persons de-
sirous of being assessed by
Collector. shall exceed two thousand Rupees, shall desire that his
return be rendered to, and his assessment fixed by, the
Collector, he may transmit such return sealed and addressed
to the Collector.

XLV. The returns made under the last two preceding Sections shall be
Form of Returns under
the two preceding Sections. in the form which shall be prescribed for returns as afore-
said. The declaration required by Section XXXIX shall
be added thereto.

XLVI. The

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XLVI. The Assessor on receiving the returns shall compute the Duties to the best of his judgment according to the Rules herein contained for each Schedule respectively; but he shall not summon or question the parties making the returns. The Assessor shall make an abstract in the form to be prescribed as aforesaid, specifying the name of each person, the amount of profits or income returned by such person, and the amount of Duty chargeable on such return under this Act.

Procedure on Assessor receiving returns.

Preparation of an abstract.

XLVII. If the Assessor consider any return to be understated, he shall state, in the Abstract prescribed in the last Section, the sum on which he shall consider the person making such return ought to be assessed and the amount of Duty chargeable thereon.

Understated returns to be noticed in the Abstract.

XLVIII. The Assessor shall make a list of the persons, if any, who have omitted to furnish returns, and shall compute, to the best of his ability, the amount at which such persons should be assessed, and shall enter the Duties chargeable thereon.

List of persons omitting to furnish returns.

XLIX. The Assessor shall also make out a list of the persons, if any, who have sent applications to be assessed by the Special Commissioner or Collector.

List of persons applying to be assessed by Special Commissioner or Collector.

L. The Assessor shall have full access to any Collectorate or Revenue Records which he may require to inspect, in order to enable him to compute the Duties on landed property of all kinds, according to the directions hereinafter contained.

Assessor to have access to Collectorate or Revenue Records.

LI. The Assessor shall deliver or transmit the said abstract and lists, signed by himself, together with the returns received by him, to the Collector or Commissioners. If the Assessor be empowered to make assessments under Section XXII of this Act, he shall also deliver or transmit to the Collector an abstract of the assessments so made by him.

Abstract and Lists to be sent by Assessor to Collector or Commissioners.

LII. The Collector or Commissioners shall consider the said lists and returns, and shall assess each person with the Duties properly chargeable; but they shall not summon or question the persons chargeable at this stage of the proceedings.

Collector or Commissioners definitely to assess each party.

LIII. If

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LIII. If the Collector or Commissioners be satisfied with the return made by any person chargeable under this Act, they shall assess him in the amount with which he is chargeable according to the return. Such assessment shall be final, subject only to such surcharge in case of fraud as provided in this Act.

Assessments made by Collector or Commissioners according to returns furnished.

LIV. Whenever the Collector or Commissioners shall be dissatisfied with any return, and shall consider that any person should be charged with Duty in excess of the sum chargeable on the amount of the profits or income returned by him, the Collector or Commissioners shall surcharge such person accordingly in such sum as they shall think fit.

Surcharges.

LV. Whenever any person shall have been surcharged or shall have been charged on an assessment made under Section XLVIII by the Collector or Commissioners, a notice shall be given to such person, in a form to be prescribed as aforesaid, stating the amount of such surcharge or charge, and intimating that, if he desire to urge any objection thereto, he may appear, on a date specified, before the Collector or Commissioners, and make such representation, and tender such proof in support thereof as he may wish. But no person who shall have been charged on an assessment made under Section XLVIII, shall be heard against such charge, if he shall have been served with a notice in the manner prescribed by this Act, unless he can satisfy the Collector or Commissioners that his failure to make the return within the period allowed in such notice was unavoidable.

Notice of surcharge.

LVI. *Clause 1.*—If, on the day appointed, the person shall appear, he shall be heard before the Collector or Commissioners sitting with closed doors, and the Assessor shall also, if required, attend. The Collector or Commissioners shall hear the statement of the person and may inspect any books or papers which he shall voluntarily tender, or question any witness whom he shall produce, but they shall not require the person chargeable to produce any books or proofs besides those which he may choose to tender. An oath or affirmation may be administered to any witness produced by the person, but the person himself shall not be sworn unless he shall desire it. After such hearing the Collector or Commissioners shall modify, abate, or confirm, the surcharge or charge upon such person, or shall postpone the case for further hearing. After finally hearing the case, he or they shall decide the amount in which the person ought to be charged or surcharged, and shall assess him in such amount. Such decision and assessment shall be final, subject only

Procedure on appearance of party.

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only to such surcharge in case of fraud and to such revision as are provided by this Act.

Clause 2.—For the purpose of correcting any mistake in law, or for deciding any point specially referred by the Collector, such assessment, if made by the Collector, may be revised, on the application of the person assessed, by the authorities to whom the Collector in matters relating to the land Revenue is subordinate, if they think fit so to do, under such rules as those authorities shall from time to time prescribe.

Clause 3.—Before any revision shall be made, the applicant shall deposit with the revising authorities such amount as they may require to be deposited for the purpose of covering costs as hereinafter mentioned.

Clause 4.—Pending the revision, the applicant shall be liable to pay the Duty with which he has been charged, as if no such application had been made, subject to a refund of such amount as the revising authorities shall direct.

Clause 5. If the revising authorities consider the application for the revision to have been frivolous or vexatious, they may order the applicant to pay such amount of costs as they may think reasonable, and such amount shall be retained out of the amount deposited on account of costs.

LVII. When the assessments for any place shall have been made, a general abstract shall be prepared in the form to be prescribed as aforesaid, to which the signature of the Collector or Commissioners shall be attached, and, in accordance with such abstract, the Collector or other Officer in that behalf appointed shall proceed to levy the Duties in the manner hereinafter prescribed.

LVIII. When any person shall have applied to be assessed by the Collector or Special Commissioner under Sections XLIII and XLIV, the Collector or Special Commissioner shall consider such application, together with the return and particulars accompanying it. If the Collector or Special Commissioner shall be satisfied with the return, he shall assess such person according thereto.

LIX. If

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LIX. If the Collector or Special Commissioner shall not be satisfied with the said return, he shall surcharge the person in such sum as he shall think fit. In case of such surcharge, the Collector or Special Commissioner shall cause such notice to be given to the person in the manner prescribed in Section LV, and shall proceed to make his assessment and surcharge in the manner hereinbefore prescribed.

Effect of assessment by Collector or Special Commissioner.

LX. Such assessment made by the Collector or Special Commissioner shall be final, subject only in case of fraud to such surcharge as provided in this Act.

LXI. In the Presidency Towns and the Stations of the Straits Settlement, the Special Commissioner shall thereupon seal up the papers and transmit them to the Commissioners.

Presidency Towns, &c. Transmission of papers to Commissioners.

LXII. The returns and other records relating to the execution of this Act, shall be kept under seal in the Office of the Collector, or in the Presidency Towns and Stations of the Straits Settlement, in the Office of the Commissioners. The disposal of such records shall be at the discretion of the Revenue Authorities.

Returns &c. to be kept under seal.

LXIII. In no case shall any paper whatsoever, relating to the assessment of the Duties under this Act, be inspected by any one, save such of the Officers appointed under this Act as are herein expressly authorized to inspect the same.

Papers relating to assessment not to be inspected by others than Officers expressly appointed.

LXIV. Any person who may have occasion to appear before the Collector or Commissioners or Special Commissioner under the provisions of this Act, shall attend in person, unless his personal attendance be dispensed with, on sufficient reason to be shown, in which case a servant, agent, or relation may be heard on his behalf. Provided that no Counsel, Advocate, Pleader, Attorney, or person practising the law shall be allowed to appear or plead on behalf of any other person.

Person how to appear.

LXV. The persons acting in the execution of this Act, shall be charged and assessed to all the Duties imposed by this Act if liable thereto, and shall deliver all such returns and declarations, and shall do all such acts and things as shall be

Persons acting in execution of Act to be charged with Duties as other persons.

be

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be required to be delivered or done by this Act, in order to the assessing of the said Duties in like manner as any other persons.

LXVI. Any person aforesaid, whose return shall be under consideration, or who shall be concerned or interested therein, either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon a hearing for the purpose of being examined *vivâ voce* by the Collector or Commissioners having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

A person acting in execution of Act to have no voice in the consideration of his own return.

PART V.

Compositions.

LXVII. Any person desirous of compounding for the Duties mentioned in Schedule 2 of this Act, in the first, second, or third years of this Act, shall, at any time after he shall have delivered the return of his profits or income under the said Schedules, as required by this Act, and before he shall have been assessed for such years, deliver to the Assessor of the District a notice signed by himself of his desire to compound for the Duties in the manner allowed by this Act; and shall state therein whether he desires to compound for three, four, or five years.

LXVIII. When such assessment shall have been made by the Collector or Commissioners, or a Special Commissioner, it shall be lawful for such Collector or Commissioners to contract and agree with such person for a composition for the said Duties on the terms hereinafter mentioned, for a period of not less than three years, and not more than five years limited for the continuance of this Act, provided such person shall enter into and sign a contract of composition within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined.

LXIX. The terms of such composition shall be the payment in each year of the said period of the amount of the said assessment so made as aforesaid, together with an addition thereto at the rate of one Rupee for every twenty Rupees of the sum assessed as aforesaid, which addition

Parties to execute contract of composition.

Terms of composition.

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addition shall be made by the Collector or Commissioners to the said assessment so made for the first year of the said term.

LXX. In each subsequent year thereof the assessment of the said Duties under Schedule 2, upon the person who shall have entered into such contract of composition, shall be made by the Collector or Commissioners in a sum equal to the aggregate amount of the said first year's assessment with the said additional rate thereon, and it shall not be necessary for such person to deliver any further return of profits or income described in the said Schedule 2 during the said period of composition.

Assessments how to be made in subsequent years upon persons executing contracts.

LXXI. If the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate, shall be collected and recovered in like manner as any other assessment under this Act.

If persons neglect or refuse to execute contract of composition.

LXXII. The contract of composition shall be made in the form to be prescribed as aforesaid. Every such contract of composition shall be made in two parts, which shall be severally signed by the Collector or one of the Commissioners, and by the person compounding. One of such parts shall be delivered to the person compounding, and the other part shall remain with the Collector or Commissioners.

*Form of contract of composition.
Contract to be in two parts.*

LXXIII. Every such contract shall be an authority for the Collector or Commissioners to make an assessment on the person compounding for each year of the said period of composition in accordance with the terms thereof, and to cause the sum thereby assessed to be collected and paid over in such manner and by such means as are herein authorized in relation to any other assessment made under this Act.

Effect of contract.

LXXIV. If any person who shall have compounded as aforesaid shall die or become bankrupt or insolvent before the expiration of the period of composition, his contract of composition shall cease and determine on the 30th of April next after his death,

Composition to cease on 30th April next after death or bankruptcy of party compounding.

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death, bankruptcy, or insolvency, save and except as to any instalment of Duty which, before the said day, shall have become payable and shall then remain unpaid.

LXXV. If any person who shall propose to compound for the Duties chargeable under Schedule 2 of this Act shall wilfully make or deliver any false return or declaration of profits or income described in such Schedule, or shall wilfully conceal or omit to state any of such his profits or income, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such declaration or return; or if any person shall, by any fraudulent means, procure an assessment to be made upon him for a less amount of the said Duties than he shall be chargeable with, in order to compound thereon: or if any person shall, by any fraudulent means whatever, cause or procure a contract of composition to be made or entered into with him for a less amount of Duties than he ought to be charged with, the contract of composition, if any, which shall have been made with such person, shall be void and of no effect, and such party shall be charged and assessed as if no such contract had been made, and any sum of money which may have been paid in pursuance of such contract shall be forfeited.

In case of fraud in compounding, composition to be void, and penalties incurred.

LXXVI. No Officer not exercising the full powers of a Collector shall have authority to make any contract of composition under this Part of the Act.

Officers not exercising full powers of a Collector incapable of making contracts.

PART VI.

Provisions as to Trustees and Special Classes of Persons chargeable.

LXXVII. The trustee, guardian, curator, or committee of any person, being an infant, or married woman subject to the law of England as aforesaid, or a lunatic, and having the direction, control, or management of the property or concerns of such infant, married woman, or lunatic, whether such infant, married woman, or lunatic shall reside in India or not, shall, if such infant, married woman, or lunatic be chargeable under this Act, be charged to the said Duties in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic if he were capable of acting for himself.

Trustees and Guardians of incapacitated persons to be charged.

LXXVIII. Any

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LXXVIII. Any person not resident in India, whether a subject of Her Majesty or not, being in the receipt, through any agent, factor, or receiver, of any profits or income chargeable under this Act, shall be chargeable in the name of such agent, factor, or receiver having the receipt in India of such profits or income belonging to such person, in the like manner and to the like amount as would be charged to such person if resident in India, and in the actual receipt thereof.

Trustees, Guardians, Agents, &c., required to do all acts required to be done by their principals.

LXXIX. Every such trustee, guardian, curator, or committee, and every such agent, factor, or receiver, shall be answerable for the doing of all such acts and things as are required to be done by the person chargeable.

LXXX. No trustee, who shall have authorized the receipt of the profits or income arising from trust property by the person entitled thereto, or by the agent of such person, provided such person shall actually receive the same under such authority, and no agent, or factor, or receiver of any person, being of full age, and resident in India, and being under no disability, who shall return a list in the manner herein required, of the name and residence of such person, and of the amount of the income liable to be assessed, shall be required to do any other act for the purpose of assessing such person, unless the Collector or Commissioners, acting in the execution of this Act in respect of the assessment to be made on such person, shall require the evidence of such trustee, agent, or receiver. The Collector or Commissioners shall have power to summon such person to attend before them when his evidence is required.

LXXXI. Every person who shall act in any character as aforesaid for any other person, who by reason of any such incapacity as aforesaid, or by reason of his not being resident in India, cannot be personally charged by virtue of this Act, shall also, when required, deliver in the manner herein directed and in the same District in which the person delivering such list ought to be charged on his own account, a true and correct statement, in writing, signed by him, of the amount of the profits and income to be charged on him on account of such other person, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the truth of such statement, as required in Section XXXIX of this Act.

LXXXII. Where

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LXXXII. Where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by such persons jointly, or by one or more of them on behalf of himself or themselves; and it shall be lawful for them to give notice, in writing, to the Collector or Commissioners acting for the place where they shall be called upon for such statement, in what place they are respectively chargeable by this Act on their own account, and in which of the said places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before-mentioned, and they shall be assessed accordingly by one assessment in such place, provided any one of such persons shall be liable to be charged on his own account in the same place.

LXXXIII. If more than one assessment shall be made on such persons; or any of them, on the same account, relief shall be granted for such double assessment by like applications to the Collector or Commissioners, as are allowed in other cases by this Act.

LXXXIV. The receiver or manager appointed by any Court in India, whether constituted by Royal Charter or not, or having the direction and control of any property in respect whereof a Duty is charged by this Act, whether the title to such property shall be uncertain or not or subject to any contingency or not, shall be chargeable to the said Duty in like manner and to the like extent as the persons entitled thereto would be chargeable, if in actual possession of the said property, and if the title thereto were certain and not subject to any contingency whatever.

LXXXV. The several Courts of Wards in the Presidencies of Bengal, Madras, and Bombay, and in any other parts of India wherein such Courts are established, shall, in respect of all property, profits, and income under the direction and control of such Courts, and chargeable with any Duty under this Act, whether the proprietors on whose behalf the said Courts shall have such direction or control, be or continue disqualified or not, so long as the said Courts shall have such direction or control, shall be chargeable to the said Duty in the like manner and to the like extent as the proprietors of such property, profits, and income, if not disqualified, and if in actual possession thereof, would be chargeable.

LXXXVI. The

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LXXXVI. The Administrators General of Bengal, Madras, and Bombay shall be chargeable under this Act in respect of all property, profits, and income in their possession or under their control by virtue of any letter of administration or *ad colligenda*, or by virtue of any probate granted to them respectively as executor of any will, or of any appointment as curator, or as official trustee.

Administrators General are to be charged for all property in their possession and control.

LXXXVII. Every such receiver or manager, every such Court of Wards, and every such Administrator General, shall be answerable for doing all such matters and things, and for delivering all such returns and declarations, as are required to be done by virtue of this Act, in order to the charging of the Duties imposed by this Act in respect of the several properties, profits, and income under their care respectively, and in order to the payment of the same.

Receivers, Managers, Courts of Wards, and Administrators General are required to do all acts under this Act.

LXXXVIII. All Bodies politic or corporate or collegiate, and all Companies or Societies of persons, whether corporate or not corporate, and the property thereof, shall be chargeable with the same Duties, and shall be subject in all respects to the provisions of this Act, in the same manner as any person and his property are subject thereto.

Bodies, Companies, and Societies charged with Duties.

LXXXIX. When any such Body, Company, or Society shall be registered under any Act of the Governor-General of India in Council for the time being in force, the registered Officers of such Body, Company, or Society, and where it shall not be so registered, the Secretary or Principal Agent or Manager in India, shall be answerable for doing all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing such Body, Company, or Society, or the officers or servants thereof, as hereinafter provided, to the Duties imposed by this Act and paying the same.

Secretaries, or Principal Agents or Managers of registered Bodies, Companies, or Societies to do all acts required for assessment.

XC. The Treasurer, Secretary, or Principal Agent or Manager in India of any such Body, Company, or Society, whether the same be registered as aforesaid or not, shall be also answerable for the payment of the said Duties, payable by such Body, Company, or Society.

Treasurers &c. of Bodies, Companies, and Societies, answerable for payment of Duties.

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XCI. The Treasurer, Secretary, or Principal Agent or Manager in India of any such Body, Company, or Society, shall also, within the period required by this Act, prepare and deliver, in the form to be prescribed as aforesaid, a true and correct return of the profits and income to be charged on such Body, Company, or Society, computed according to the directions of this Act, together with such declaration of the truth of the said return as aforesaid, as required by Section XXXIX of this Act.

Such return to be made on annual profits and income before a dividend is made. XCII. Such return shall be made on the amount of the annual profits and income of such Body, Company, or Society, before any dividend shall have been made thereof to any other persons, Bodies, or Companies having any share, right, or title in or to such profits or income, and all such other persons, Bodies, Companies, or Societies shall allow, out of such dividends, a proportionate deduction in respect of the Duty so charged.

Trustees, Agents, and Receivers may retain Duties charged on them out of trust monies. XCIII. When any trustee, guardian, curator, or committee, agent, factor, or receiver of or for any person, shall be assessed under this Act in respect of such person; or when any receiver appointed by any Court, or when any Court of Wards, or any Administrator General, shall be assessed under this Act in respect of the property, profits, or income received by them; or when any Secretary, Agent, Manager, or other officer of any Body, Company, or Society shall be so assessed in respect of such Body, Company, or Society as aforesaid, it shall be lawful for every such person, who shall be so assessed, out of the money which shall come to his hands as such trustee, guardian, curator, committee, agent, factor, or receiver as aforesaid, or as such receiver, Court of Wards, or such Secretary, Manager, Agent, or Administrator General, or such other officer as aforesaid, to retain so much thereof from time to time as shall be sufficient to pay such assessment; and each of the said persons enumerated in this Section is hereby fully indemnified against every person, Body, Company, or Society whatsoever, for all payments which he shall make under this Act.

Married woman (subject to English law) having separate property chargeable. XCIV. Any married woman subject to the law of England in regard to her coverture, acting as a sole trader in her own name, or having or being entitled to any profits or income to her sole or separate use, shall be chargeable to the Duties under this Act,

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Act, in like manner, except as hereinafter mentioned, as if she were sole and unmarried.

XCIV. The profits or income of any married woman subject to the law of England as aforesaid, living with her husband, shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name or in the name of her trustee.

Profits of married woman (subject to English law) living with her husband, how chargeable.

XCVI. Any married woman subject to the law of England, or acting as committee as aforesaid, living in India separate from her husband, whether such husband shall be temporarily absent from her or from India, or otherwise, who shall receive any allowance or remittance from property out of India, shall be charged as a *feme sole* if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property, or on his credit.

Profits of married woman (subject to the English law) living in India separate from her husband, how chargeable.

PART VII.

Rules under Schedule 1.

XCVII. The Duties hereby imposed and contained in Schedule 1 shall be assessed and charged under the following Rules, that is to say:—

Assessment of Duties imposed under Schedule I.

. SCHEDULE 1.

Rule 1. The annual profits of the proprietors or holders of lands paying revenue direct to Government not under any permanent settlement, but under any settlement liable to revision or alteration, shall be estimated at one-third of the annual amount of revenue payable to the Government. The owners or holders of such lands shall be chargeable with the amount of the annual profits so estimated.

Profits of lands paying revenue direct to Government under settlements subject to revision, to be estimated at one-third the Government Revenue.

Rule 2. If any owner or holder of lands included in Rule 1 shall prove to the satisfaction of the Collector or Commissioners that the actual annual profits received by him from the said lands are less in value than one-third the annual amount of revenue payable in respect of the said lands, the Collector or Commissioners

Assessment upon such lands may be reduced on proof that the profits realised are less than one-third the Government Revenue.

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Commissioners shall reduce accordingly the annual amount of Duty with which such owner or holder is chargeable.

Rule 3. If any such owner or holder shall object, either before the Collector or the Commissioners, to be charged with the annual value at the rate of one-third the annual amount of revenue payable on the said lands, he shall be bound to make all the returns and declarations, and be subject to the same rules as the owners or holders of lands mentioned in the following rules; and if it shall appear to the Collector or to the Commissioners that the annual profits arising from the said lands are more in value than one-third of the said annual amount of the said Government revenue, the Collector or the Commissioners shall charge such owner or holder with such increased annual value of the profits, and he shall be charged double Duty in respect thereof.

Rule 4. All persons in the actual receipt, whether as owners or not, of any rents or profits arising out of any lands or houses not included in the said first general rule, whether paying revenue to the Government or not, shall return and deliver, as aforesaid, a statement of all the several estates, tenures, sub-tenures, lands, and houses held by them, and of the nature of such estates, tenures, and sub-tenures, and of the amount of the rents and profits whereof they shall be in receipt as aforesaid, under any title whatever, and in whatever District situated, and of the rents and profits, of whatsoever nature or kind, received and receivable by them on account of every such separate estate, tenure, sub-tenure, lands, and houses as the rent or profits payable for the preceding year, that is to say, the revenue year immediately preceding the year of assessment, and shall be chargeable upon the annual amount of such rents and profits. Every return required by this Section shall be accompanied by a rent-roll containing the name of every person to whom such lands or houses or any part thereof are underlet by the person making such return, and the amount of rent payable in every such case, and every such return and rent-roll shall be filed in the Collector's Office, and shall be conclusive evidence against the person making such return in any suit for the recovery of rent as to the amount payable by any tenant included in such rent-roll for the period to which such return applies, and shall also be conclusive evidence against him in all other actions or suits, unless it shall be proved to the satisfaction of the Court or Officer before whom such return and rent-roll is offered in evidence, that any statement contained therein

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therein is erroneous, and that the error arose from accident and not from any fraudulent intention, in which case the said Court or Officer shall not be bound to treat the same as conclusive.

Rule 5. Every such person as aforesaid, who shall not receive for his own sole use and benefit the whole rents and profits of any such estate, tenure, sub-tenure, lands, or houses as aforesaid, shall state in his said return, to the best of his knowledge and belief, the name of every other person having a share therein, the extent of the respective shares of such persons, and the amount of rents and profits received by them for their own use and benefit. Any two or more persons, being sharers in any estate, tenure, sub-tenure, lands, or houses, may render a joint return to the above effect, in which they shall specify their respective shares.

Rule 6. *Clause 1.* In returning such rents and profits the gross amount received and receivable during the preceding year shall be fully stated, but if the person receiving or entitled to receive the same be himself liable to pay, in respect of any land or house, any land revenue to Government or any rent to any superior landlord, he shall state in his return the amount of such revenue and rent, and the name of the person to whom the rent is payable, and shall be charged with the said Duties on his rent and profits, whether received or not, after deducting the amount of such land revenue or of the rent so payable by him to such superior landlord.

Clause 2. Or at the option of the Collector or Commissioners he may be charged with the Duties on the rent and profits without making any such deduction on account of land revenue or rent.

Clause 3. Whenever any person shall pay the said Duties on the rent or profits of any land or house without deduction on account of any land revenue or rent payable by him in respect of such house or land, he shall have a right to deduct from any revenue or rent payable by him, as the case may be, a sum equal to the amount of the Duty computed upon such revenue or rent.

Clause 4.

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Payment deemed a payment to Government by the person from whom deduction is made.

Clause 4. A deduction from revenue or rent under the provisions of this Act shall be deemed a payment to Government by the person from whom the deduction is made of the amount so deducted.

Rule 7. All other persons occupying lands or houses, other than ryots and occupiers as provided in Sections CXXX and CXXXI of this Act, and not being the owners thereof, shall return and deliver, in manner aforesaid, the actual amount of profits realised by them from the said lands or houses during the preceding year, and shall be assessed thereon.

Rule 8. Owners of lands or of houses occupying the same, except ryots and occupiers as last aforesaid, shall be chargeable in respect of the annual value thereof at the rack-rent at which such lands or houses are worth to be let for the year.

Rule 9. The said Duty shall also be assessed upon the amount received within the year preceding by or on account of any person as a fine or bonus in consideration of any lease of, or agreement to let any land or house.

Rule 10. When any mortgagee or creditor having a lien on any land or house shall be in possession of the land or house mortgaged, such mortgagee or creditor, whether in the actual occupation, or in the receipt of the rents and profits of such land or house, shall be chargeable as the owner of the same, according to the Rules herein contained; and upon any settlement of accounts between such mortgagee or creditor, and the mortgagor or debtor, the Duty chargeable under this Act, in respect of the amount of the interest payable upon the mortgage or debt, shall be taken and allowed as so much money received by such mortgagee or creditor on account of such interest.

Rule 11. If the person who is the owner of any land or house at the time the assessment is made, shall die before payment of the Duty chargeable under this Act, the heirs, executors, administrators, or assigns, or other person who, on the death of such person, shall become entitled to the rent or profit of such land or house, shall be liable to the payment

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payment of all arrears of the said Duty due at the time of the death of such person, and to all subsequent instalments for the same year, without any new assessment.

Rule 12. When any house shall be divided into distinct portions, and such portions shall be occupied by distinct owners or their respective tenants, such owners shall be liable for their respective proportions of the Duties chargeable under this Act.

Houses divided into distinct portions.

Rule 13. No deduction from the assessment of any land or house shall be allowed in any case, unless the same shall be authorized by this Act, nor unless an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the Assessor within the time, and pursuant to the notice given by such Assessor. Provided it shall be lawful for any local Government to authorize a deduction to be made in respect of any extraordinary or unusual charge to which the property is subjected.

No deduction allowed, unless expressly authorized and stated in writing.

Rule 14. If any such deduction shall be made contrary to this Act, or without such account in writing as aforesaid, the person making the same shall be surcharged with the amount of such deduction.

Surcharge for deductions made contrary to Act.

Rule 15. When the rent of any land shall depend wholly or in part on the price of any kind of grain, or on the actual produce of the land, the computation for the purpose of charging the Duties in Schedule 1 of this Act, in respect either of the price or quantity of such produce, shall be made, and the amount to be assessed shall be ascertained, according to the rules and in the manner by which such rent has been usually ascertained in the same District between landlord and tenant, and the Collector or Commissioners shall in such cases determine according to what rules and in what manner it has been usual, in the said District, to ascertain the amount of such rent between landlord and tenant.

Rent received in grain or produce.

Duty to be assessed on lands and houses whether occupied or not.

Rule 16. The Duty shall be assessed on all lands and houses, whether occupied at the time of assessment or not.

Rule 17.

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Rule 17. The said Duty shall not be levied on any house which shall be unoccupied for such year or portion of the year as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Collector or Commissioners, on due proof of the time during which such house remained unoccupied.

Remission of assessment on unoccupied houses.

Rule 18. If any dispute shall arise touching the annual value of any land or house, and the Collector or Commissioners shall deem it necessary, or the person chargeable shall desire, that a valuation thereof shall be made by any competent person, it shall be lawful for the Collector or Commissioners to direct that a valuation be made by any such person to be named by the Collector or Commissioners, the costs and charges whereof shall abide the final determination of the Collector or Commissioners, and to require the just valuation to be verified on the oath or solemn affirmation of the person making the same. If the person chargeable, after having desired such valuation, or any person instigated by him, shall obstruct or resist the making of such valuation, the Collector or Commissioners shall make an assessment according to the best of their judgment without such valuation.

Power to appoint a Valuer.

Rule 19. It shall be competent to the Collector or Commissioners, in every case where the valuation so made shall exceed the value put upon the said land or house by the person chargeable, to direct that the costs and charges attending the same shall be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any fault of such person, they shall direct the same to be paid by the Collector of the District, who, on the certificate of the Collector or Commissioners present at the time of the determination, shall pay the same.

Costs of valuation by whom to be paid.

Rule 20. Whenever, by any flood, drought, or tempest, loss shall be sustained on the growing crops, or on the stock on lands let to tenants, or the lands, or any part thereof, shall by such flood, drought, or tempest, be rendered incapable of cultivation for any year, and it shall be proved to the satisfaction of the Collector or Commissioners that the owner of the said land, or the person in receipt of the rents thereof, has, in consideration of such loss, abated or agreed to abate to any tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such lease, it shall be lawful for the Collector or Commissioners

Deduction in favor of owners where rent reduced in consequence of flood, drought, or tempest.

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Commissioners to abate in the assessment made in respect of the said lands for the same year for which such rent has been abated, and to discharge therefrom the whole or the like proportion of Duty as the said owner shall be proved to have abated from the rent reserved and made payable to him on such lease.

Rule 21. It shall also be lawful for the Collector or Commissioners, in every such case, to abate in the assessment made in respect of the occupation of the said land for the same year, and to discharge therefrom the like proportion of Duty as shall have been abated or discharged from the assessment made in respect of the property on the said land for the cause aforesaid.

A similar provision in favor of occupiers.

Rule 22. Whenever, from any of the causes aforesaid, the like loss shall be sustained on any land in the occupation of the owner, and the same shall be proved to the satisfaction of the Collector or Commissioners, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said land, and to discharge the whole or any part of the said Duty, in proportion to the loss so sustained, and to the amount which the Collector or Commissioners shall be of opinion would or ought to have been abated as aforesaid, if the said land had been let to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

A similar provision as to lands in occupation of owner.

Rule 23. Whenever any loss of rent shall be sustained by the owner or landlord of any land occasioned by the insolvency or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such land being left unoccupied or waste, and the same shall be established to the satisfaction of the Collector or Commissioners, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said land, and to discharge the whole or any part of the said Duty in proportion to the loss so sustained.

Deductions for loss caused by insolvency or absconding of tenants.

PART VIII.

Rules under Schedule 2.

XCVIII. The Duties hereby imposed contained in the Schedule marked 2 shall be assessed and charged under the following Rules:—

Assessment of Duties under Schedule 2.

H

SCHEDULE 2.

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SCHEDULE 2.

The said Rules shall extend and apply to every description of property or profits which shall not be contained in either Schedule 1 or Schedule 3, and to every description of profession or employment of profit not contained in Schedule 4, and not specially exempted from the said Duties, and shall be charged annually on, and paid by the person receiving or entitled to the same, and his representatives.

FIRST CASE.—*The Duties to be charged in respect of any Trade.*

Rule 1. The Duties to be charged in respect of any trade shall be computed upon a sum not less than the full amount of the profits of such trade during the preceding year, that is to say, during one year ending on the day of the year immediately preceding the year of assessment on which the accounts of the said trade shall have been usually made up, or on the 30th day of April preceding the year of assessment, and shall be assessed and paid without other deduction than is hereinafter allowed. Provided that any profits made in respect of any trade or adventure carried on entirely out of India, and which shall be in no way connected either with the products of India exported therefrom, or with any manufactures or products whatever purchased out of India and imported or to be imported into India, shall be exempted from any charge under this Act, unless such profits be received in India.

Computation of Duties to be charged for the preceding year.

Proviso as to profits of trade &c. carried on out of India.

Rule 2. When the trade shall have been set up and commenced within the period of one year, or within the year of assessment, the computation shall be made according to an average of the profits for such period as the Collector or Commissioners shall, under the circumstances, direct.

Computation when the trade has been commenced within the preceding year.

Rule 3. The Duties under Schedule 2 shall extend to every trade, whether the same be connected with the occupation and use of land or not, including among others the following persons: Railway Companies, Canal Companies, Steam Navigation Companies, Irrigation Companies, Docking Companies, Coal Companies, Gas Companies, Mining Companies, Tea Companies, Indigo Planters and Manufacturers, Coffee Planters, Sugar Planters, Tea Planters, Silk Manufacturers, Holders of Silk Filatures, and all Companies and persons holding or using land for the purpose

Description of trades chargeable under Schedule 2.

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purpose of manufacturing the produce thereof and selling such produce when manufactured, or for any purpose of the nature of trade or manufacture, whether such Companies or persons are subject to the Bankrupt or Insolvent Laws as traders or not. The foregoing enumeration shall not be construed to exclude any person not expressly specified therein, who would, but for such enumeration, have been deemed to be included therein under the general words of this Rule.

Rule 4. In estimating the profits or income chargeable under Schedule 2, or for the purpose of assessing the Duties thereon, no sum shall be allowed to be set against or deducted from such profits or income on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, or concern, nor for any sum expended for the repairs of any implements, utensils, or articles employed for the purpose of such trade, manufacture, or concern, beyond the sum usually expended for such purposes, according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with, or arising out of such trade; nor on account of any capital withdrawn therefrom, nor for any sum employed or intended to be employed as capital in such trade; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, or concern; nor on account of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the Collector or Commissioners.

Rule 5. In estimating the amount of the profits or income arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment paid or payable to any person out of such profits.

SECOND CASE.—*The Duties to be charged in respect of professions or employments not contained in any other Schedule of this Act.*

Rule 6. The Duties on professions or employments shall be construed to extend to every profession and employment in any character whatever, for whatever period; and to all profits and earnings, of whatever value, subject only to such exemptions as are hereinafter mentioned.

Rule 7.

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Rule 7. The Duties to be charged shall be computed at a sum not less than the full amount of the balance of the profits and income of such profession or employment (after making such deductions as by this Act are allowed) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or income, without any deduction, subject to the like provisions as are made in the first case in Rule No. 2, in respect of the period of computation in the case of setting up or commencing such profession or employment within the year preceding the year of assessment, or within the year of assessment.

4th and 5th Rules of Case 1 applicable to Case 2.

Rule 8. The fourth and fifth Rules in the first Case shall also extend to the profits arising under the second Case, as far as they are applicable.

Rules applying to both the preceding Cases.

Rule 9. In estimating the profits or income to be charged according to either of the first or second Cases, no sum shall be allowed to be set against or deducted from such profits or income for any disbursements or expenses whatever, not being money wholly and exclusively expended for the purposes of such trade, or of such profession or employment, nor for any disbursements or expenses of maintenance of the parties, their families, or establishments, nor for the rent or value of any dwelling-house or domestic offices, or any part of such dwelling-house or domestic offices, except such part thereof as may be used for the purposes of such trade, profession, or employment, not exceeding the proportion of the said rent or value hereinafter mentioned, nor for any sum expended in any other domestic or private purpose distinct from the purposes of such trade, or of such profession or employment.

Rule 10. The computation of the Duties to be charged in respect of any trade, profession, or employment, whether carried on by any person singly or by any two or more persons jointly, or by any Corporation, Company, or Society, shall be made inclusive of the profits or income arising from any land or house occupied for the purpose of such trade or of any profession or employment.

Duties to be computed inclusive of profits arising from lands connected with trade.

Rule 11.

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Rule 11. The computation of Duties arising in respect of any trade, profession, or employment carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other Duty chargeable on the same persons or either or any of them.

Computation in the case of several persons in partnership.

Rule 12. The return of the partner who shall be first named in the deed, instrument, or other agreement of co-partnership, or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner, and who shall be resident in India, shall be sufficient authority to charge such partners jointly.

Return of partner first named in deed or of precedent acting partner resident in India, sufficient authority to charge partners jointly.

Rule 13. Every such partner who shall be so first named as aforesaid, and such precedent partner or precedent acting partner as aforesaid resident in India, is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return.

Liability of every such partner to penalty for default in making returns.

Rule 14. Where no such partner shall be resident in India, then the statement shall be prepared and delivered by their agent, manager, or factor, resident in India, jointly for such partners, and such joint assessment shall be made in the partnership name, style, or firm, and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns.

Where no such partner is resident in India.

Rule 15. Any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, or profession, in order to a separate assessment. For the above purpose, it shall be lawful to charge the partners in such partnership separately; but if no such claim be made, and in any other case, such assessment shall be made jointly, according to the amount of the profits and gains of such partnership.

Case of separate assessment.

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Rule 16. Any partner in such trade, profession, or employment, who shall have been already returned by such precedent partner as Partners returned by precedent partner may return their own names, and he is such partner, without returning the amount of Duties payable in respect thereof, unless the Collector or Commissioners shall think proper to require a further return, in which case it shall be lawful for the Collector or Commissioners to require from every such partner the like return as they are hereby enabled to require from the precedent partner.

Rule 17. If amongst any persons engaged in any trade, or in any profession or employment in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, or any profession or employment, within such respective periods as aforesaid, the Duties payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, or employment, shall be computed and ascertained according to the profits and income of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession thereto as aforesaid, unless such partners or such persons succeeding to such business as aforesaid shall prove, to the satisfaction of the Collector or Commissioners, that the profits or income of such business have fallen short, or will fall short, for some specific cause, to be alleged to them, since such change or succession took place and by reason thereof.

Rule 18. Every statement of profits or income to be charged under this Schedule shall include every source so chargeable on the person delivering the same on his own account or on account of any other person.

Statement of profits to include every source of profit.

Rule 19. Every such statement on the behalf of any other person, for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any Corporation, Company, or Society, shall include every source chargeable as last aforesaid, and shall be delivered in that District where such person, Corporation, Company, or Society would be chargeable, if acting on his or their own behalf.

Statement of profits on behalf of other persons or of Corporations, Companies, or Societies.

Rule 20.

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THIRD CASE.—*The Duties to be charged in respect of profits of an uncertain yearly value not charged in Schedule 1.*

Rule 20. The Duties to be charged in respect of profits of uncertain yearly value not charged in Schedule 1, shall be computed at a sum not less than the full amount of the profits arising therefrom within the preceding year, ending as in the first Case, to be paid on the actual amount of such profits, without any deduction.

Rule 21. The profits on all securities bearing interest payable out of the public revenue, (except securities herein directed to be charged under the rules of Schedule 3,) and on all discounts and on all interest of money, not being annual interest, shall be charged according to the last preceding Rule in this Case.

FOURTH CASE.—*The Duties to be charged in respect of Interest or Income arising from any Property situated out of British India, whether in any other part of Her Majesty's Dominions or not.*

Rule 22. The Duties to be charged on any person residing in India, in respect of any interest or income arising from any property situated out of India, whether in any other part of Her Majesty's Dominions or not, if such interest or income is received or intended to be received in India, shall be computed on a sum not less than the full amount of the actual sums which have been received in India during the preceding year, without other deduction or abatement than is herein allowed.

FIFTH CASE.—*The Duties to be charged in respect of any annual profits or income not falling under any of the foregoing Rules, and not chargeable under any other Schedules.*

Rule 23. The nature of any profits or income not falling under any of the foregoing Rules, and the principle on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated in the return made by the party in this behalf, and the computation shall be made either on the amount of the full value of the profits or income received annually, or according to an average of such period, not exceeding one year, as the case may require, and as shall be directed

be directed by the Collector or Commissioners, and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the said profits or income or entitled thereto.

General Rules.

Rule 24. Any person carrying on in the same Presidency Town, Station in the Straits Settlement, or District, two or more distinct professions, trades, or employments, the profits whereof are made chargeable under the Rules of Schedule 2, and in each of which he is solely interested; or any two or more persons carrying on in the same Presidency Town, Station in the Straits Settlement, or District, in partnership with each other, two or more distinct professions, trades, or employments, in each of which the same persons alone are interested, may deduct and set off against the profits acquired in one or more of the said professions, trades, or employments, the excess of the loss sustained in any other of the said professions, trades, or employments, over and above the profits thereof, in such manner as may be done under this Act where a loss may be deducted from the profits of the same trade.

When one person, or one firm consisting of the same persons, carries on two distinct trades, losses in one trade may be set off against profits in the other.

Rule 25. Such person or persons shall, in such cases, make separate statements of the profits and losses of the said several trades.

Rule 26. Any person carrying on any profession, trade, or employment, either alone or in partnership, renting a house, part of which shall be used by him for the purposes of any profession, trade, or employment hereby charged, may deduct and set off from the profits of such profession, trade, or employment such sum, not exceeding two-third parts of the rent *bonâ fide* paid for such house, with the appurtenances, as the Collector or Commissioners shall think fit to allow, and the Collector or Commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

Rule 27. Upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of India, either as a charge on any property of the person paying the same by virtue of any deed, or will, or otherwise

Deduction for two-thirds of rent of houses occupied for purpose of trade or profession.

Duty to be charged on all annual interest not otherwise charged under this Act.

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otherwise, or as a reservation thereof, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly or at any shorter or more distant periods, the Duties payable under this Act shall be charged upon the annual amount thereof without deduction, subject to the provisions by which the Duties in the third Case of Schedule 2 may be charged.

Rule 28. In every case in which such Duties shall be payable out of profits brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits shall be charged with the said Duties on the person liable to such annual payment.

Rule 29. The person so liable to make such annual payment, whether out of the profits charged with Duties, or out of any annual payment liable to deduction, or from which a deduction shall have been made, shall be authorized to deduct out of such annual payment the Duties payable thereon under this Act.

Rule 30. The person to whom such payment, liable to deduction, is to be made, shall allow such deduction at the full rate of Duties hereby directed to be charged upon the receipt of the residue of the money.

Rule 31. The person charged to the said Duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid to the person to whom such payment shall have been due and payable.

Rule 32. When any annual payment as aforesaid shall, by reason of the same being charged on any property or security not being in India or otherwise, be received or receivable without any such deduction as aforesaid, and when any such payment shall be made from profits not charged by this Act, or when any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid, the Duties herein mentioned according to, and subject to the several provisions by which the Duties in the third Case of Schedule 2 may be charged.

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Rule 33. Whenever it shall be proved to the satisfaction of the Collector or Commissioners acting in the place where any person making the application shall reside, that any annuity, interest of money, or other annual payment shall be annually paid out of the profits *bond fide* accounted for and charged by virtue of this Act, at the rate and according to the Rules specified in Schedule 2, without any deduction on account thereof, it shall be lawful for the Collector or Commissioners to grant a certificate thereof under the hands of any one of them, in the form to be prescribed as aforesaid, which certificate shall entitle the person so assessed, upon payment of such annuity, interest, or other annual payment, to deduct so much thereof as a like rate on such annuity, interest, or other annual payments would amount unto. But no such certificate shall be required where such payments are to be made out of the profits arising from any land or house as before mentioned, or of any office or employment of profit, or out of any annuity, or pension, or any dividend or share in such public annuities as are herein mentioned, but such deductions in all such cases may be made without having obtained such certificate.

Deduction on payment of interest of money and other payments from profits under Schedule 2 to be made under a certificate.

In what cases deductions may be made without certificate.

Rules as to Districts in which persons are chargeable.

Rule 34. Every Body Corporate, Company, or Society shall be charged to the Duties contained in this Act by the Collector or Commissioners acting for the place where the head Office in India of such Body Corporate, Company, or Society is situate.

Where Corporations, Companies, or Societies are Chargeable.

Rule 35. Every person being a householder, except persons engaged in any trade, profession, or employment, shall be charged to the said Duties contained in Schedule 2 by the Collector or Commissioners acting for the place where the dwelling-house of such person shall be situate.

Where householders, other than persons engaged in any trade, profession, or employment, are chargeable.

Rule 36. Every person engaged in any trade, profession, or employment shall be charged to the said Duties contained in the said Schedule 2, by the Collector or Commissioners acting for each place where such trade shall be carried on or such profession or employment shall be exercised.

Where persons engaged in any trade &c., are chargeable.

Rule 37.

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Rule 37. When any trade shall be carried on in India by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sale of such goods, wares, or merchandize shall be elsewhere.

Where manufacturers are to be assessed.

Rule 38. Every person not being a house-holder, nor engaged in any trade, profession, or employment, who shall have any place of ordinary residence, shall be charged by the Collector or Commissioners acting for the place where such person shall ordinarily reside.

Where persons, not being householders nor engaged in trade &c., are chargeable.

Where persons not hereinbefore described are chargeable.

of each year.

Every charge made as aforesaid not affected by subsequent removal.

Rule 39. Every person not hereinbefore described shall be charged by the Collector or Commissioners acting for the place where such person shall reside at the beginning

Rule 40. Every such charge shall be valid and effectual, notwithstanding the subsequent removal of the person so charged from such place.

Rule 41. Every person not being engaged in any trade, profession, or employment, having two or more houses at which he shall be ordinarily resident, shall be charged by the Collector or Commissioners acting for each place where such houses shall be situate.

Persons not engaged in trade, having more than one dwelling-house, where chargeable.

Rule 42. Every person having two or more residences, or carrying on any trade, or exercising any profession or employment in different places, or in any place different from the place of his ordinary residence, shall be served with a notice in each of such places, and shall deliver in each of such places the like returns and declarations as he is required to deliver by this Act. Such person shall in each of his returns state all the places in which he carries on any trade, or exercises any profession or employment, the place of his ordinary residence, and the place where he resided at the beginning of the current year.

Persons having more than one residence, or carrying on trade in different places, shall be called on to make returns at each place.

Rule 43. The Duties to be assessed by virtue of this Act, in respect of the profits or income arising from possessions or securities out of British India, whether within any other of Her Majesty's dominions or not, shall be stated to and assessed by the Collector and Commissioners respectively acting for the place

Profits from foreign possessions to be charged in Districts where persons chargeable reside or carry on trade.

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place where the person receiving or entitled to the same shall reside or carry on any trade or profession.

No person chargeable in different places to be liable to double payment.

source of income.

Rule 44. No person who shall be liable to be charged in different places under this Act shall be liable to any double payment in respect of the same property or

Rules for Temporary Residents in India.

Rule 45. No person who shall, on or after the passing of this Act, be in India for some temporary purpose only, and not with any view or intent of residing therein for a period exceeding six months in the whole from the commencement of such residence, and who shall not actually have resided in India at one time or at several times for a period equal in the whole to six months in any one year, shall be charged with the Duties mentioned in Schedule 2 as a person residing in India in respect of the profits or income received from or out of any possessions, property, or securities, not being in India, or from any trade, profession, or employment not carried on in India.

Temporary residents to be charged in respect of income and profits out of India after six months' residence, but not before.

Rule 46. Every such person, if he shall actually reside or remain in India for such period as aforesaid, shall be chargeable to the said Duties in the place in which he shall reside or be, for the year commencing on the 1st day of August preceding

Duties where and for what year chargeable.

Rule 47. Every such person who, having quitted India as aforesaid, shall return to India and complete within the year of assessment a residence of six months, shall be chargeable to the said Duties in the place wherein he shall reside or be, as a person residing in India, for the whole of the year in which such assessment shall have been made.

Persons quitting and returning to India and completing within the year of assessment a residence of six months, liable for the whole year.

General Rule.

Rule 48. All returns and declarations, containing the amount of profits or income charged under Schedule 2, may be delivered sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or employment, or carrying on trade by the person by whom the same shall have been made.

Returns and declarations may be delivered sealed, but superscribed with name and address of the party.

PART IX.

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PART IX.

Rules under Schedule 3.

Assessment of Duties under Schedule 3. XCIX. The Duties hereby imposed contained in the Schedule marked 3 shall be assessed and charged under the following Rules, that is to say:—

SCHEDULE 3.

Rule 1. The said last-mentioned Duties shall be assessed by the Ex-Officio and Special Assessors herein authorized to make the assessment on any interest, annuities, dividends, or shares of annuities charged in the said Schedule 3, and shall be deducted by the officers and persons entrusted with the payment of such interest, annuities, dividends, or shares of annuities on behalf of the persons entitled thereto. Such Duties shall extend to all interest, annuities, dividends, or shares of annuities whatever payable in India, out of any public revenue, which shall become due on or after the 1st day of August 1860.

Government Promissory Notes enfaced for payment of interest out of India. Rule 2. All Promissory Notes of the Government of India which shall be enfaced for payment of the interest thereon out of India either by Drafts or Bills on India or otherwise, shall in all cases be enfaced subject to the condition that the amount of any Duties which may at any time be chargeable in India in respect of such interest, shall be deducted therefrom at the place where the interest shall be paid, or the Drafts or Bills shall be given.

Officers entrusted with payment of interest to set apart and retain Duties. Rule 3. The officers and persons entrusted with the payment of the said interest, annuities, dividends, or shares of annuities shall set apart and retain the amount of Duties so assessed on the interest, annuities, dividends, and shares for the purposes of this Act.

Such setting apart and retention to be deemed a payment. Rule 4. Every such setting apart and retaining of the said Duties shall be deemed a payment thereof by, or on the behalf of, the persons entitled to the said interest, annuities, dividends, and shares of annuities respectively.

Rule 5.

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Rule 5. All persons are hereby required, on receipt of the residue of the said interest, annuities, dividends, and shares of annuities over and above the Duties so assessed, to allow such payment in respect of the said assessment.

Such payment to be made on receipt of residue.

Rule 6. The officers and persons entrusted as aforesaid, and the Secretary of State in Council, and all persons responsible for the due payment of such interest, annuities, dividends, and shares of annuities, shall be acquitted and discharged of and from so much money so set apart and retained as aforesaid, as if the same had actually been paid to the persons to whom such interest, annuities, dividends, and shares did, or might belong, or were by law payable.

Acquittance and discharge in respect of such payments.

PART X.

Rules under Schedule 4.

C. The Duties hereby imposed, contained in the Schedule marked 4, shall be assessed and charged under the Rules hereinafter mentioned; and the said Duties shall be annually charged on the persons respectively holding or exercising the offices or employments of profit mentioned in Schedule 4, or to whom the annuities, pensions, or salaries mentioned in the said Schedule shall be payable. The Duties in respect of every annuity, pension, or salary shall be assessed upon the amount of such annuity, pension, or salary, and the Duties in respect of every office or employment shall be assessed upon the amount of all salaries, fees, commissions, or other profits accruing by reason of such office or employment, whether the same be paid by Government, or received from any other person whatever, or be deducted by the person holding such office or employment from any funds in his possession.

Assessment of Duties under Schedule 4 on salaries, perquisites, or profits of offices, annuities, salaries, and pensions.

CASE 1.—*Public offices, and employments; and annuities, pensions, and salaries payable by the Government of India.*

Rule 1. Every assessment in respect of every such annuity, and pension, and salary, and every assessment in respect of every salary or payment made by Government to any public officer, shall in cases requiring audit be made at the time of audit, and in all other cases at the time of payment.

Assessment when to be made.

Rule 2.

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Rule 2. The said Duties shall be paid on the profits or income arising from any public office or employment of the description herein-
Descriptions of offices charged. after mentioned, or arising to any of the officers herein-
after mentioned when serving in India.

(1.) Any office or employment held under the Government, or the salary whereof, or emoluments attached thereto, are payable by the Government, or out of any public revenue in India.

(2.) Any Commissioned Officer belonging to Her Majesty's Army or to Her Majesty's Indian Forces.

(3.) Any Commissioned Officer in Her Majesty's Navy, in respect of any emoluments received by him from the Government of India.

(4.) Any Commissioned Officer in the Indian Naval Forces of Her Majesty, or in the Marine Establishment.

(5.) Any office or employment of profit held in any Court of Justice.

(6.) Any office or employment of profit under any public institution, or on any public foundation, of whatever nature, or for whatever purpose the same may be established.

(7.) And every other public office or employment of profit of a public nature.

Rule 3. Every public officer chargeable under Schedule 4 of this Act in respect of any fees, commissions, perquisites, or profit not being salaries to be assessed under Rule 1, shall be subject to and shall be assessed under the provisions of the 4th Part of this Act, and such fees, commissions, perquisites, and profits shall be estimated on the receipts in respect thereof during the preceding year ending on the 30th of April, or on any other day on which the accounts of such fees, commissions, perquisites, and profits have been usually made up.

CASE 2.—*Rules for offices or employments of profit under any Company in India.*

Rule 4. When the salaries, perquisites, or profits of any person chargeable with the Duties under Schedule 4 shall arise from any office or employment of profit under any Company in India,
Assessment by whom to be made.

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India, in whose employment the person chargeable shall be, the assessment shall be made by an Assessor who shall be specially entrusted with the duty of making such assessment by the Collector or Commissioners of the place where such Company shall have its head office.

Rule 5. Every person holding any office or employment in or under any Company in India as aforesaid, shall be deemed to have exercised the same at the head office in India of the Company under which such office or employment shall be held, and shall be assessed for such office or employment, as if exercised at such office, although the duties of such office or employment shall be performed, or any part of the profits arising from such office or employment shall be payable elsewhere, whether within or out of India.

Rule 6. The Assessor appointed to make assessments under these Rules shall, as soon as such assessment is completed, make an abstract of the same in the form to be prescribed as aforesaid, and shall forward such abstract to the Collector or Commissioners of the place where such head office is held, and shall deliver a copy of the same at such head office. If the Assessor be not satisfied with the return made on behalf of such Company by the Treasurer or other officer making the same under Sections LXXXIX and XCI of this Act, he shall enter his remarks thereon in the said abstract, and shall further assess the officers employed by such Company at such rate as he shall think right. Thereupon the same proceedings shall be taken by the Collector and Commissioners as in the case of individual returns as hereinbefore provided.

Rule 7. The Duties payable on all such assessments shall be paid at the head office in India of such Company, by the Treasurer or other officer of such Company, whose duty it is to pay the salaries of such Company at such office.

Rule 8. When any person holding any such office or employment, in or under any Company in India, shall claim to be exempt from such assessment, the Assessor shall nevertheless set down in such assessment the name of such person, and the full and just annual value of his office or employment, and the claim to such exemption shall be preferred to and examined by the Collector or Commissioners, and

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and the merits thereof shall be heard and determined by the Collector or Commissioners under the regulations of this Act with respect to other assessments.

Rule 9. The Collector or Commissioners shall cause the like duplicate to be made of the said assessments and delivered to collecting officers with like warrants to collect the said Duties, as are by this Act directed to be given to collecting officers for any Districts.

Commissioners to deliver duplicates of assessments to collecting officers.

Rule 10. When the Duties hereby chargeable upon any office or employment of profit cannot be detained and stopped according to the provisions of the following Rule 11, or the amount of such Duties shall have been paid over to the person holding or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the Assessor for assessing the Duties on the said offices shall certify in writing to the Collector or Commissioners such neglect or refusal, and the sum payable by virtue of this Act.

Duties on offices which cannot be stopped, to be certified in case of non-payment.

The collecting officer thereupon shall levy the said Duties by the like ways and means, and under the like powers as are herein provided in regard to the Duties under Schedules 1 and 2, and as if such officer or person were charged to the said Duties in such District.

Collecting officer to levy the Duties.

CASE 3.—*Rules applicable to both Cases.*

Rule 11. The sums assessed under the foregoing Sections shall be stopped out of any money which shall be payable to the persons assessed in respect of any salaries, perquisites, profits, and pensions so assessed or the arrears thereof.

Assessment how to be enforced.

Rule 12. In estimating the Duties payable for any such office or employment of profit, or on any annuity, pension, or salary, all official deductions and payments made upon the receipt of the salaries, perquisites, and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such annuity, pension, or salary, shall be deducted.

No Duties on account of official deductions from salaries, &c.

M

Rule 13.

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Rule 13. When any person, holding any office or employment of profit in respect of which he is liable under these Rules, shall, at any time during or in respect of any year of assessment, become entitled to any additional salary, perquisite, or profits beyond the amount for which any assessment may have been made upon him, or beyond the amount for which, at the commencement of such year, he may have been liable to be assessed, an additional assessment shall, from time to time, as often as the case shall require, be made upon such person for such additional salary, perquisite, or profits, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments, which he shall receive or become entitled to at any time, and from time to time, during or in respect of the said year of assessment.

Public officers becoming entitled to increased salaries to be charged for the same by supplemental assessment.

Rule 14. Such portion of the said Duties under Schedule 4 on offices or employments of profit, or on annuities, pensions, or salaries as is charged upon any sum of money payable to any other person, shall be deducted out of the sum payable to such other person; and such person, his agent, or receiver, shall allow such deductions and payments upon receipt of the residue of such sums.

Duties charged on sums payable to any other person to be deducted out of the same.

Rule 15. Such portion of the Duties as shall be charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary or profits of such principal, shall be deducted out of the salary or profits so payable, and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages.

Duties paid by the principal in an office upon salary paid to a deputy or clerk to be deducted out of such salary.

Rule 16. If any office or employment of profit chargeable by Schedule 4 shall be executed by deputy, such deputy shall, in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such Duties as shall be charged thereon, and deduct the same out of the profits of such office or employment.

Rule 17.

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Rule 17. When the salaries, fees, or profits of any officer or officers chargeable under this Schedule shall be receivable by any one or more of the said officers for the use of such officers, to be divided amongst such officers in certain proportions, the officer or officers receiving such salaries, fees, or profits shall be answerable for the Duties charged thereon, and shall pay and deduct the same out of the funds provided for such respective offices or employments before any division or apportionment thereof.

Rule 18. Such portion of the said Duties as shall be stopped and deducted under this Schedule shall be stopped and deducted at such times in each year as the said sums shall be payable to the person entitled thereto.

PART XI.

Discretionary modes of Assessment in particular Districts.

CI. Except in the Presidency Towns and Stations of the Straits Settlement, it shall be lawful for the local Government, from time to time, to order that the assessment under Schedule 1 or Schedule 2 of this Act, in any part of the territories under such Government, or among any class of inhabitants of any part of such territories, or in respect of any one or more of the inhabitants of such territories, shall be made by Panchayet, to consist of not less than three persons, or by the Collector or by any officer whom such local Government shall specially appoint for the purpose.

CII. When the assessment is ordered to be made by Panchayet, the Members of the Panchayet shall be appointed by the Collector or by any Deputy Collector specially authorized to make assessments under Section XXII of this Act.

CIII. If the assessment is ordered to be made by the Collector or other officer aforesaid, such Collector or other officer shall be guided in making the assessment by the general provisions of this Act, and all returns of profit and income, or other returns required by this Act, shall be made to such Collector or other officer.

CIV. If

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CIV. If any person residing in any place in which the assessment is ordered to be made by Panchayet shall, before any proceedings are taken by the Panchayet, object to be assessed by Panchayet, such person shall be assessed by the Collector or by any officer specially appointed as aforesaid under the ordinary provisions of this Act, as if no such order for assessment by Panchayet had been made.

CV. If the Collector shall not be satisfied with the assessment made by the Panchayet, he may require the Panchayet to re-consider and revise the same.

Collector may require Panchayet to re-consider and revise assessment.

CVI. If the Collector shall not be satisfied with the assessment made by the Panchayet after he shall have required them to re-consider the same, or if the Panchayet shall refuse or neglect to revise and alter the same to the satisfaction of the Collector, the Collector shall certify that he is dissatisfied with the assessment made, and thereupon no further proceedings shall be held under the said order; but the several persons in the territories affected by such order, and chargeable with the said Duties, shall be assessed to the said Duties in the manner prescribed in and according to the ordinary provisions of this Act, and shall be liable to make all the returns and declarations, and to do the several acts and things in order to the said assessment and shall be subject to the same proceedings as in this Act provided, as if no such order had been made.

If the Collector be dissatisfied, the assessment shall be made according to the ordinary provisions of this Act.

CVII. If the Collector shall be satisfied with the assessment made by the Panchayet as aforesaid, he shall confirm the same, and shall cause proclamation to be made in the part of the District where the persons affected thereby reside, that he has confirmed the said assessment.

Collector, if satisfied, shall confirm the assessment.

CVIII. The assessment so confirmed shall be final and conclusive, unless the same shall be disallowed or varied upon any such appeal or further proceeding as hereafter mentioned, and the assessment shall also be subject to be surcharged in respect of fraud, as provided in this Act.

Such confirmation shall be final and conclusive, except in cases of appeal or fraud.

PART XII.

PART XII.

Appeals from Assessment by Panchayets.

CIX. If any person assessed by a Panchayet shall be dissatisfied with the assessment, such person may, within fifteen days after the proclamation of the said assessment in the part of the District in which such person shall reside at the time of the assessment, or within such further period as the Collector for any special reason may allow, appeal to the Collector of the District.

Persons dissatisfied may appeal within fifteen days.
Proceedings upon appeal shall be according to Part IV of this Act.

CX. The appeal shall be made and the proceedings upon any such appeal shall be conducted according to the provisions of Part IV of this Act.

CXI. The person so appealing shall make all such returns and declarations, and shall do all such acts and things as are required by Part IV of this Act, and shall be subject to the several provisions in the said Part IV of this Act.

CXII. If, upon the hearing of such appeal, the Collector is satisfied that the assessment upon the person appealing is erroneous and excessive, the Collector shall reduce the assessment on such person, and shall settle in what sum the person so appealing ought to be assessed, and make an assessment on him accordingly. Such assessment shall be final and conclusive, subject only to such surcharge in the case of fraud as provided in this Act.

CXIII. If, upon the hearing of such appeal, the person so appealing shall not satisfy the Collector that the assessment upon him is erroneous and excessive, his appeal shall be dismissed, and if it shall appear to the Collector that the appeal is frivolous or vexatious, the party appealing shall be liable to be charged by the Collector to the said Duty in a sum not exceeding double the amount at which he was assessed under the said assessment.

CXIV. In all cases of appeal, it shall be lawful for the members of the Panchayet from whose assessment the appeal shall have been preferred, or any of them, to attend before the Collector and to support their assessment, and the Collector may summon the members of the Panchayet to attend for such purpose.

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CXV. It shall be lawful for the local Government, from time to time, to make Rules not inconsistent with the provisions of this Act for carrying out the provisions of this Act, for assessment by Panchayet, and disposing of appeals from such assessment.

Local Government to make Regulations for the execution of this Act.

PART XIII.

Exemptions.

CXVI. No person shall be chargeable to any Duty under this Act, who shall prove to the satisfaction of the Collector or Commissioners, in the manner hereinafter mentioned, that the aggregate amount of his annual income or profits, from whatever source derived, estimated under the Rules of this Act, is less than two hundred Rupees. Any person so satisfying the Collector or Commissioners as aforesaid shall be entitled to be repaid the amount of any deduction or payment on account thereof, in the manner hereinafter directed, except so much of such Duty as the person claiming such exemption shall be entitled to charge against any other person, or to retain from any payment to which such claimant may be liable.

Exemption of persons whose income is less than two hundred Rupees yearly.

CXVII. No person who shall prove to the satisfaction of the Collector or Commissioners that the aggregate amount of his profits or income, from whatever source derived, estimated as aforesaid, though amounting to two hundred Rupees a year, is less than five hundred Rupees, shall be charged with more than two Rupees of every hundred Rupees of the annual value of his profit or income, or shall be charged with any part of the Duty of one Rupee per centum chargeable under Section III of this Act for roads, canals, and other reproductive public works. Any person so satisfying the Collector or Commissioners, as aforesaid, shall be entitled to be repaid the amount of any deduction or payment on account of the said Duty of one per cent, or of the excess of the said Duty of three per cent., from which he shall be so exempted as aforesaid, except as in the last preceding Section of this Act is excepted.

Exemption of persons from the Duty of 1 per cent and from excess above 2 per cent. whose income is less than five hundred Rupees yearly.

CXVIII. The exemption allowed by the foregoing Sections shall be claimed and proved, and all proceedings thereupon shall be had, before the Collector or Commissioners of the place where the claimant is charged, whether such claimant shall be personally charged in such place or not.

Claims for exemption in the preceding Sections mentioned, and proceedings thereon, shall be determined before Collector or Commissioners.

CXIX. Every

CXIX. Every person assessed under this Act claiming to be entitled to such exemption as aforesaid shall, within the time to be limited as herebefore directed for delivering in the returns and declarations required by this Act, or within such further time as the Collector or Commissioners respectively shall for special cause assigned allow, deliver or cause to be delivered to the Assessor of the place where such claimant shall reside, a notice of his claim to such exemption, together with a declaration signed by such claimant and in such form as shall be prescribed as aforesaid, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, on account of the Duties made payable by this Act, or which he may have deducted or may be entitled to deduct under the authority of this Act, from any payment to which he may be liable.

Assessor to transmit such statement to Collector or Commissioners.

CXX. The Assessor shall transmit such return and declaration to the Collector or Commissioners.

CXXI. If it shall appear to the said Collector or Commissioners that any property or profits of such person is or are assessed, or liable to be assessed in any other place, the Collector or Commissioners shall certify to the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, in such form as shall be prescribed as aforesaid, the allowance of exemption in respect of such property or profits; and the Chief Revenue Authority shall direct the assessment made upon any profits or income of such claimant, in any other place, to be discharged either wholly or to the extent of such excess, as aforesaid, as the case may require, and the same shall be discharged accordingly.

CXXII. If it shall be proved to the satisfaction of the Collector or Commissioners, that any person, whose claim to exemption has been allowed in manner aforesaid, has been charged to and has paid any Duty under this Act by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, and from which a deduction is authorized to be made by this Act; or that such person has been assessed and has paid such Duty in respect of any interest,

interest, annuity, dividend, pension, or salary payable to him out of the public revenue, in such case it shall be lawful for the said Collector or Commissioners respectively, to certify what shall have been so proved, and thereupon the same shall be repaid in such manner and under such rules as the local Government shall from time to time prescribe.

CXXIII. When the whole profit or income of the claimant shall arise from an office or employment of profit, or from an annuity, pension, or salary, the assessment on which is made by an Ex-Officio or Special Assessor, the claim to such exemption shall be made to and may be allowed by such Ex-Officio or Special Assessor.

In case of incomes of offices, pensions, and salaries, the claim shall be made before the Assessors.

CXXIV. If the claimant shall be out of India, an affidavit stating the several matters required by this Act, taken before any person having authority to administer oaths and affirmations in the place where such claimant shall reside, may be received in relation to the assessment on which such claim is founded.

Persons out of British India may claim by affidavit.

CXXV. A claim for exemption may be made by a guardian, trustee, agent, or factor, on account of others, in any case where satisfactory proof shall be given that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described in such manner as they may act for others for the purpose of being assessed on their account in the first instance, as hereinbefore directed.

Claims may be made by Agents or Trustees on account of others.

CXXVI. No person shall be chargeable to the Duties under this Act in respect of the profits derived by Government from any property, real or personal, vested in, or held in trust for the Government, or the Secretary of State for India in Council, for public purposes; and all such profits shall be wholly exempted from the said Duties.

All Government property exempted.

CXXVII. Officers, Non-Commissioned Officers, and Privates of Her Majesty's Forces, or of Her Majesty's Indian Military Forces, or of any Military Police or other Police Force, whose pay and allowances shall be less than the pay and allowances of a Captain of Infantry in Her Majesty's Forces in India, shall be wholly

Officers and Soldiers of any Military or Police Force, whose pay and allowances are less than those of a Captain of Infantry, exempted.

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be wholly exempted from the said Duties in respect of any pay or allowance which they may receive from Her Majesty, or from the Government, or from any public Revenue.

CXXVIII. Officers of Her Majesty's Navy or of the Indian Naval forces, or in the employment of Government in the Marine Department not above the rank of Lieutenant, and all Warrant and Petty Officers and Seamen shall in like manner be exempted from the said Duties.

Naval and Marine Officers not above the rank of Lieutenant, exempted.

CXXIX. Public Officers, Civil, Military, or Naval, shall be wholly exempted from the said Duties in respect of any allowance received by any such Officer for travelling expenses, contract allowances, tent or horse allowance, or any allowance in lieu of house-rent, or to meet any disbursement for the public service.

Public Officers exempted in respect of travelling and other allowances.

CXXX. Ryots and persons in the occupation of lands for agricultural purposes and actually engaged in the cultivation and depasturing of the same, shall not be chargeable with the said Duty in respect only of the occupation of such lands, unless the rent paid by such ryots or persons in respect of such occupation, whether under direct engagement for the same with Government or not, shall amount at least to six hundred Rupees per annum, or unless the full annual value of such land at a rack rent shall exceed that amount.

Ryots &c. paying less than 600 Rupees yearly, exempted.

CXXXI. Persons occupying houses for the purpose of habitation only, and holding the same at a rack rent, shall not be chargeable with the said Duties in respect of their occupation only of such houses.

Persons occupying houses at a rack rent, exempted.

CXXXII. The Assessor in his assessment of houses actually occupied shall deduct such amount for repairs as the owners thereof shall prove to his satisfaction to have been expended, not exceeding a sum equal to the rent of such houses for six months in every three years.

Deduction on account of repairs of house.

CXXXIII. It shall be lawful for the local Government, subject to the approval of the Governor-General of India in Council, to order that any property, moveable or immovable, solely employed for or dedicated to religious or charitable public purposes,

Power to exempt property used for charitable purposes or public religious purposes.

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purposes, shall be wholly or partially exempted from the Duties chargeable under this Act, and to make such orders as may be necessary for securing and carrying into effect such exemption.

CXXXIV. Any person who shall have made insurance on his life, or on the life of his wife, or shall have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any Insurance Company duly registered under any Act of the imperial Parliament or under any Act of the Governor-General of India in Council, or authorized by law to carry on business without registration, and any person who shall be liable to the payment of any periodical sum or to have any sum periodically deducted from his salary, in order to secure a deferred annuity to himself or to his widow, or a provision to his children after his death, shall be entitled to deduct the amount so paid by him for such insurance or contract or deducted from his salary as aforesaid, from any profits or income in respect of which he shall be liable to be assessed under any of the Schedules of this Act, excepting Schedule 3; or to have any assessment which may be made upon him under any of the said Schedules, except Schedule 3, reduced or abated by the deduction of the amount of the said annual premium or sum from the amount of the profits or income on which such assessment has been made.

CXXXV. If such person shall be assessed to Duties under any of the Schedules contained in this Act and shall have paid such assessment, or shall have paid or been charged with any of the said Duties by deduction or otherwise, such person, on claim made to the Collector or Commissioners and on production to them of the receipt for such annual payment or sums, and on proof of the fact to the satisfaction of the said Collector or Commissioners, shall be entitled to have repaid to him such proportion of the said Duties paid as the amount of the said premium or sum bears to the whole amount of his profits on which he shall be chargeable under all or any of the Schedules of this Act.

CXXXVI. No such abatement, allowance, or repayment as aforesaid, shall be made in respect of any such premium or sum beyond one-sixth part of the whole amount of the profits and income of such person so chargeable as aforesaid, nor shall any such deduction or abatement entitle any such person to claim exemption from Duties,

Persons who have made insurance or contracted for a deferred annuity on the lives of themselves or wives, to be allowed an abatement of Duties in respect of the annual premiums or sums paid.

No abatement or repayment in respect of premium &c., beyond one-sixth of total profits or income.

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Duties, on the ground of his annual profits or income being thereby reduced below two hundred Rupees, or five hundred Rupees, as the case may be.

PART XIV.

Abatement and Relief from double Assessments.

CXXXVII. Whenever any person shall have been assessed to any of the Duties imposed by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause and on the same account and for the same year, it shall be lawful for him to apply to the Collector or Commissioners acting for the place in which he shall have been so assessed, for the purpose of being relieved from such double assessment, and the Collector or Commissioners, on proof thereof to their satisfaction, shall cause such assessment or such part thereof as shall be a double charge as aforesaid to be remitted.

Collector or Commissioners to grant relief from double assessments.

CXXXVIII. Whenever any double assessment shall have been so remitted, it shall be lawful for the Collector or Commissioners to direct the repayment thereof in such manner and under such rules as the Governor-General of India in Council shall prescribe.

Governor-General in Council to prescribe rules for re-payment of double assessment.

CXXXIX. If within or at the end of the year for which any assessment shall be made under this Act, any person charged to the Duties contained in Schedule 2 shall prove to the satisfaction of the Collector or Commissioners that interest or profits during the year for which the assessment was made, fell short of the sum on which the assessment (not being a Composition) was made, it shall be lawful for the Collector or Commissioners to cause the assessment for such current year to be amended in respect of such source of profit as the case shall require; and in case the Duties charged on such assessment shall have been paid, to order the repayment of the same in such manner and under such rules as the Governor-General of India in Council shall prescribe.

Abatement on account of diminution of income, how to be allowed.

CXL. If

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CXL. If any person charged to the Duties under Schedule 2 shall cease to exercise the profession or employment or to carry on the trade in respect to which the assessment was made, or shall die, or become bankrupt, or insolvent, before the end of such year, or shall from any other cause be deprived of, or lose the profits on which the assessment was made, such person or his representative may make application to the Collector or Commissioners within any period not exceeding three calendar months after the end of such year, and on proof thereof to their satisfaction, the Collector or Commissioners shall cause the assessment to be amended as the case may require, and re-payment of any Duties ordered to be remitted shall be made in such manner and under such rules as the Governor-General of India in Council may prescribe.

Abatement to be allowed when persons shall cease to exercise any trade, or shall die before the end of the year.

CXLI. When any person shall have succeeded to the trade of the person charged, no such amendment shall be made, unless it shall be proved to the satisfaction of the Collector or Commissioners that the profits of such trade have fallen short from some cause, since such change took place, and by reason thereof, but such person shall be liable to the payment of the full Duty without any new assessment.

Procedure in cases of succession to the trade of a person charged.

PART XV.

Mode of Payment and Collection of the Duties.

CXLII. The Duties assessed under this Act, except where the same shall be detained and stopped as the pensions, salaries, allowances, interest, and annuities chargeable therewith become due at the respective offices, shall be payable in each year by instalments at the times following, that is to say, on or before the 1st day of November for the first quarterly instalment, on or before the 1st day of February for the second quarterly instalment, on or before the 1st day of May for the third quarterly instalment, and on or before the 1st day of August for the last quarterly instalment in each year. Provided that it shall be lawful for the local Government to prescribe such other periodical instalments and such other periods of payment as it shall think proper; and the orders of such local Government shall be notified by proclamation in the Districts to which such orders relate, in the manner usual in such Districts.

Duties to be payable by four quarterly instalments.

Proviso.

CXLIII. The

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CXLIII. The Collector or Commissioners authorized to make assessments in respect of the assessments made by them shall, as soon as possible after the assessments shall have been determined, issue out and deliver to the respective collecting officers, duplicates of the assessments of the Duties charged in the respective Schedules, distinguishing the amounts charged under each of the said Schedules.

Collector or Commissioners to deliver duplicate assessment to collecting officer, which shall be sufficient authority to him to levy.

CXLIV. Such duplicates shall, except in the cases provided for in Part XVI of this Act, contain the names and descriptions of the persons assessed and charged.

Form of duplicates.

CXLV. Such duplicates shall be a sufficient warrant and authority to the collecting officers for the levying and collecting of the said Duties specified in the duplicates, as the same shall become payable by such instalments as aforesaid, and such collecting officers shall proceed forthwith to levy and collect the same.

Effect of duplicates.

CXLVI. Whenever any Treasury or office shall be appointed by the local Government for the receipt of money under this Act, the payment of the Duties chargeable under this Act may be made by or on account of the person liable to the same at such Treasury or Office.

Payment of Duties at any Treasury or office appointed under this Act.

CXLVII. Whenever any payment shall be made at such Treasury or office, or to any collecting officer, to whom a duplicate of the assessment as aforesaid shall have been delivered by the Collector, of any instalment of Duties assessed under this Act, the officer receiving the amount shall give a receipt under his hand to the person who shall pay the same, and such receipt shall be a full and complete discharge for the money so paid.

On payment, receipt to be given.

CXLVIII. The Collector or Commissioners shall cause general notice to be given in their respective jurisdictions, by proclamation in the manner usual therein, of the Treasuries or offices appointed by the Government for the receipt of the said Duties, and of the officers or persons to whom the said Duties may be paid.

Collector or Commissioners to give general notice of appointment of Treasuries, and of Officers to whom Duties are to be paid.

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PART XVI.

Mode of Payment of Duties under Schedule 2, when parties desire to pay according to Numbers or Letters.

CXLIX. The assessments upon profits or income under Schedule 2 made by the Collector or Commissioners, shall be entered in books with the names and descriptions of the persons to be charged therewith, and their respective places of abode set opposite thereto, which entries shall be distinguished by numbers or letters, as the Collector or Commissioners shall think proper.

Assessments under Schedule 2 to be entered in books.

CL. When the person charged with any Duties under Schedule 2, and whose name and description shall have been entered as aforesaid, shall have declared his intention to pay the Duties at the proper Treasury or office or to the proper officer within the time limited by this Act for payment thereof, if the Collector or Commissioners shall be satisfied with such declaration, they shall deliver to such person, or to any other person attending on his behalf, a certificate under the signature of the Collector or of two or more of the Commissioners, specifying the amount to be paid by such person for one year upon such assessment.

Certificate of assessment to be delivered to persons.

CLI. Every such certificate shall be numbered or lettered with the same number or letter as the entry in the book to which the certificate shall relate, without naming or otherwise describing the person charged.

Certificate to be numbered and lettered.

CLII. Such certificate shall, on production thereof, be a sufficient authority to the officer in charge of such Treasury or office or to such collecting officer to receive from the person producing such certificate, the amount therein mentioned in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof.

Effect of certificate.

CLIII. On the payment of the sums contained in such certificate, or any proportion thereof, the said officer in charge of such Treasury or office or the collecting officer shall give an acknowledgment for the same as paid on account of the certificate.

Acknowledgment of payment according to certificate.

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certificate of the Collector or Commissioners by the number or letter marked therein as before directed.

CLIV. It shall be lawful for the Collector or Commissioners to issue out and deliver to the respective collecting officers duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books before mentioned, without naming such persons, and all such sums shall be paid to the collecting officers: and such part thereof as shall not be so paid to them, may be levied and collected as herein is provided.

Duplicates to be delivered to collecting officers, and when assessments are made under a number or letter, a warrant for receiving the Duties to be delivered.

CLV. The Duties payable on such last-mentioned assessments under Schedule 2 shall be paid at the proper Treasury or office, or to the proper officer for receipt, by such instalments as by this Act is directed, on or before the respective days appointed for the payment of the same.

Duties on such assessments, where, how, and when payable.

CLVI. The acknowledgment hereby required to be given on such payment shall be delivered to the Collector or Commissioners, before the time when the amount is hereby made payable, and the Collector or Commissioners shall grant receipt for the same. Such receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid.

Delivery of acknowledgment to Collector or Commissioners.

Effect of receipt.

CLVII. If any person shall neglect to pay the Duties at the time and in the manner hereby directed for payment thereof, or having paid the same, shall neglect to deliver the acknowledgment required to be given on such payment as hereinbefore directed, the Collector or Commissioners shall deliver a duplicate in the ordinary form of the assessment on any person who shall have made default in paying or accounting for the payment of the same, with his name and description, to the collecting officer, in order that he may levy the sum in arrear and unpaid, and such sums shall thereupon be levied according to the provisions hereinafter contained.

On default, Duties may be levied in the ordinary way.

CLVIII. When

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CLVIII. When the Collector or Commissioners shall not have received a declaration of the intended payment to the Treasury or office of the Duties to be charged under Schedule 2, or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessment to the collecting officer with the name and description of the parties charged therewith as provided in Section CXLIII of this Act.

When parties are not assessed by a number or letter, Commissioners to deliver duplicate to collecting officer for collection.

CLIX. If after the receipt of any such declaration, the Duties shall not be paid, the Collector or Commissioners shall cause the name of the defaulter, and the amount of Duties assessed on him, to be inserted in the duplicate assessment of the collecting officer, and such duplicate shall be of the like force and effect for collecting the sum, and such sum shall be levied as if such name and sum had been inserted therein at the time of issuing such duplicate.

If after declaration of intention to pay under number or letter default is made, Collector or Commissioners to deliver duplicate to collecting officer.

PART XVII.

Recovery of Duties.

CLX. Whenever the amount of any instalment of the said Duties shall not be paid by any person liable to pay the same on the day appointed for the payment of such instalment, the collecting officer shall proceed for the recovery of such instalment by distress and sale of the moveable property, or by the attachment and sale of the immovable property of the person so making default as hereinafter provided.

In default of payment, collecting officer may proceed to recover arrears by distress or attachment and sale of moveable and immovable property.

Seizure and sale of moveable property to be made according to following Rules.

CLXI. In the seizure and sale of moveable property for arrears of assessment, the following rules shall be observed :—

1st.—The Collector or Commissioners shall employ a person, hereinafter called the Distraining Officer, to distrain the property, and shall furnish to such officer a demand in writing, signed by the Collector or Commissioners or by some officer empowered by him in that behalf, specifying the amount of the arrear for which the distress shall be issued, and the date on which the arrear fell due.

Collector or Commissioners to furnish person distraining with a demand in writing.

2nd.—The

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2nd.—The Distraining Officer shall produce the writing as authority for making the distress, and on the day on which the property shall be distrained, shall deliver a copy of such writing to the defaulter, endorsing thereon a list or inventory of the property distrained, and the name of the place where the property may be lodged or kept.

Defaulter to be served with a copy.

3rd.—The writing shall further set forth that the distrained property will be brought to public sale within three days, unless the amount and the expense of the distress be previously discharged.

Writing to state that the distrained property will be sold.

4th—When a defaulter shall be absent, a copy of the writing, with the endorsement, shall forthwith be fixed or left at his usual place of residence.

Mode of service when defaulter is absent.

CLXII. When a defaulter, on receiving notice, shall neglect to pay the amount due, or when a defaulter shall have absconded or be otherwise not forthcoming, so that the notice cannot be served upon him, the Distraining Officer shall transmit an inventory of the property distrained to the Collector or Commissioners.

Consequence of defaulter neglecting to pay after notice, or absenting himself.

CLXIII. If a defaulter, whose property has been distrained, shall before the day of sale tender payment of the arrear demanded together with payment of the necessary expenses attending the distress, the Distraining Officer shall receive the amount of the arrear and expenses, and shall forthwith release the property.

On tender of arrear and expenses prior to the day of sale, distress to be withdrawn.

CLXIV. The distress levied shall not be excessive, and the value of the property distrained shall be as nearly as possible proportionate to the amount of the arrear.

Distress to be proportionate to the arrear.

Time for distress.

CLXV. The distress shall be made after sunrise and before sunset, and not at any other time.

CLXVI. The Distraining Officer shall have power to force open any stable, cow-house, golah, granary, godown, out-house, or other building, as also to enter any dwelling-house, the outer door of which may be open, (excepting the apartments in such dwelling house appropriated

What places distrainer may force open.

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appropriated for the zenanah or residence of women, which, by the usage of the country, are considered private,) and to break open the door of any room in such dwelling-house for the purpose of attaching property belonging to a defaulter and lodged therein.

CLXVII. Where a Distraining Officer shall have reason to suppose that the property of a defaulter is lodged within a dwelling-house, the outer door of which may be shut, or within any apartments appropriated to women, which by the usage of the country are considered private, such officer shall represent the same to the head officer of the Police within whose jurisdiction the house may be situated, and on such representation the head officer of the Police shall send a Police Officer to the spot, in the presence of whom the Distraining Officer may force open the outer door of such dwelling-house.

CLXVIII. The Distraining Officer may also in the presence of the Police Officer, after due notice given for the removal of women within a zenanah, and after furnishing means for their removal in a suitable manner, if they be women of rank who, according to the custom of the country, cannot appear in public, enter the zenanah apartments for the purpose of distraining the defaulter's property therein; but such property, if found, shall be immediately removed from such apartments, after which they shall be left free to the former occupants.

CLXIX. On the occurrence of an arrear, or at any subsequent period, the Collector or Commissioners shall have authority to attach at their discretion the whole or such portion of a defaulter's immovable property as they may deem sufficient to answer the amount in arrear; but the previous sanction of the Chief Revenue Authority of the Division shall, in all cases, be necessary for the sale of immovable property.

CLXX. When a defaulter shall not have any moveable property, of which distraint can be made, or when, after the moveable property of such defaulter shall have been distrained and sold, the arrear due, with all expenses of the distress and sale is not liquidated by the proceeds of such sale, the Collector or Commissioners may, with such sanction as aforesaid, proceed to sell the immovable property of the defaulter.

CLXXI. The

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warrant, or make such arrangement for the payment of the same as shall be satisfactory to the Collector or Commissioners, or satisfy the Collector or Commissioners that he has no present means of paying the arrears and that he has a reasonable excuse for not having paid, such Collector or Commissioners may send him to the Civil Jail, there to remain for such time as shall be directed by a warrant addressed to the keeper of the Jail, unless he shall in the meantime pay the full amount of the said arrears. Provided that the time for which a debtor may be confined in Jail under such warrant shall not exceed three calendar months when the amount of such arrears shall not exceed fifty Rupees, or six calendar months when such amount does not exceed five hundred Rupees, or two years in any other case. Provided also that such imprisonment shall not extinguish the liability to pay such arrears, but all property then belonging to the defaulter or afterwards acquired shall be liable to be distrained or attached under the provisions of this Act, in satisfaction of such arrears, or of so much thereof as shall remain unpaid as if no imprisonment had been ordered.

CLXXXI. If any claim shall be made in any Presidency Town to or in respect of any moveable property distrained under this Act, or in respect of the proceeds thereof, by any person not being the party chargeable with the Duties in respect of which such distress or attachment is made, such claim shall be certified by the Commissioners of such Presidency Town to the Small Cause Court, and thereupon such proceedings shall be taken for deciding the same as if the property had been taken in execution under process of such Court and such property had then been claimed by some person not being the party against whom the process issued.

CLXXXII. If in any Station of the Straits Settlement a like claim shall be made in respect of any such moveable property distrained as aforesaid, such claim shall be certified by the Commissioners of such Station to the Court of Judicature thereof, and such claim shall thereupon be heard and determined in a summary way by such Court or by any Division of such Court at their General and Quarter Sessions or otherwise.

CLXXXIII. If in any district or place other than a Presidency Town or a Station in the Straits Settlement such claim as aforesaid shall be made to such moveable property distrained as aforesaid, such claim shall be heard and determined in a summary way by the Collector.

R

CLXXXIV. If any

claimant shall be entitled to the same in the event of his not establishing his claim in a civil suit. The writ shall be stayed pending such suit. Such suit shall be commenced within one year from the date of the attachment, and unless it be brought within such period the suit shall not be entertained. In the event of the claimant failing to establish his claim, if any deposit shall have been made, it shall be forfeited in satisfaction of the Duties, and if security shall have been given, the amount shall be levied in the manner provided for arrears of Duties under this Act.

CLXXXV. The claim of the Government for all sums payable for the said Duties shall have priority over all private claims, arising after the said Duties accrued due, upon any immoveable property attached, or upon any moveable property distrained upon under this Act. Provided that if the property attached be itself the subject of the assessment in respect of which the attachment shall have issued, the claim of the Government for the arrears due on the said assessment shall have priority over all private claims.

Government claim shall have priority over all private claims.

CLXXXVI. No goods or chattels shall be liable to be taken by virtue of any execution or other process, warrant, or authority, or by virtue of any assignment, or on any pretence whatever, unless the person at whose suit the execution or seizure shall be sued out or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods and chattels, pay or cause to be paid to the proper officer all arrears of the said Duties which shall be due by the judgment-debtor or assignors at the time of seizing such goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided that the said Duties shall not be claimed under this Section for more than one year.

Goods of defaulters are not to be removed under any execution or assignment, until all Duties are paid.

CLXXXVII. When any person chargeable with the Duties hereby made payable as aforesaid, shall be a minor, or when any person so chargeable shall die, in every such case the parent or guardian of such infant, upon default of payment by him,

Parents and guardians liable for infants, and representatives for person dying.

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him, or the representative of the person so dying, shall be liable to the amount of the assets received, for the payments which the said infant ought to have made, or the person so dying was chargeable with, and if such parent or guardian, or such representative, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said Duties; and the parent or guardian making payments as aforesaid shall be allowed every sum paid for such infant in his accounts, and all representatives shall be allowed to deduct all such payments out of the assets of the person so dying.

CLXXXVIII. The claim of the Government for all sums payable for the said Duties shall have priority over all private claims in administering the assets of any deceased person by his representative, or of any bankrupt or insolvent by his assignee, provided that the said Duties shall not be claimed under this Section for more than one year.

Where the Act shall not come into operation before the time for payment of any instalments shall fall due, Commissioners to adjust times of payment.

CLXXXIX. If this Act shall not come into operation in any district previous to the time appointed for the payment of the first, or any subsequent instalment of the said Duties, or within the year of assessment, it shall be lawful for the Collector or Commissioners executing this Act, who shall have made or allowed any assessment after the period appointed for any such payment, (which they are hereby declared to be competent to do,) from time to time, when the same shall be necessary, to settle and adjust at what time any instalment of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable.

PART XVIII.

Application of the Duties.

CXC. All monies arising from the Duties hereby imposed shall be paid into such of the Treasuries of Her Majesty's Government in India as the local Government shall from time to time direct, to an account to be headed Income Tax Account.

All the Duties to be paid in the first instance into the Government Treasury to an account to be headed Income Tax Account.

CXCI. A separate

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A separate account to be kept at the Treasury of the 1 per-cent. Duty.

CXCI. A separate account shall be kept at the said Treasuries of all sums paid in on account of the said one per cent. Duty.

A separate account to be kept of the 1 per-cent Duty paid in Presidency Towns and Straits Settlement, &c.

CXCII. A separate account shall also be kept of such sums paid in on account of the said one per-cent Duty, as shall have been assessed upon persons residing in, or carrying on business in or upon any house or land in any Presidency Town or any Station in the Straits Settlement or in any district.

CXCIII. A separate account shall be kept of the Duty paid in respect to the said one per-cent Duty which shall accrue from the Special appropriation of the 1 per-cent Duty. dividends or interest paid upon the Government debt and from the salaries of public officers, and from the profits of any Railway or other public Company whose profits shall be derived from different parts of India or of which any part of the profits is derived from a place other than that at which its head Office is situate. The amount comprised in such account of the one per-cent Duty shall be appropriated to the different Governments in India, to be applied according to their discretion for the execution of roads, canals, or other reproductive public works which have been duly sanctioned. Such appropriation shall be made to each local Government in the proportion in which each Presidency or Lieutenant-Governorship or Province under a Chief Commissioner shall contribute to the whole amount of the Duty raised under this Act.

CXCIV. The whole of the residue of the sums derived from the said one per cent Duty shall be appropriated to each Presidency, Lieutenant-Governorship, and Province, to the extent contributed by such Presidency, Lieutenant-Governorship, and Province, and shall be expended by the local Government and Chief Commissioners thereof in roads, canals, or other reproductive public works duly sanctioned as aforesaid, in the various Districts under them, as nearly as may be in proportion to the respective contributions of such Districts thereto.

PART XIX.

Penalties.

CXCV. If any officer employed to receive or collect any Duties under this Act :—*1stly*—shall fraudulently collect or attempt to collect any money on account of Duties under this Act from any person not charged or chargeable therewith; or

Penalty on collecting officers for misconduct in office.

2ndly.—Shall

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2ndly.—Shall fraudulently receive or collect, or attempt to receive or collect, from any person more money than is actually charged against such person upon his assessment; or

3rdly.—Shall receive or collect any money whatsoever under color of this Act, and not pay over and account for the whole of such money; or

4thly.—If any such officer employed or authorized to serve any notice, or to make any distress, attachment, or sale under this Act, shall extort or obtain or attempt to extort or obtain, any sum of money or valuable thing other than such money as he shall have been authorized to receive or collect under this Act, from any person whatever, under color of his employment or authority, or as a bribe for forbearing to exercise any employment or authority under this Act, such officer shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment with or without hard labor for a period not exceeding six months, and shall, for every such offence, forfeit a sum not exceeding one thousand Rupees, and in default, and until such payment be made, shall be liable to further imprisonment with or without hard labor for a period not exceeding six months.

CXCVI. If any person, not being employed or authorized to serve any notice required to be given under this Act, or to receive or collect any money under this Act, shall falsely pretend that he is employed or authorized to serve any notice, or to receive or collect any money under this Act, and shall, by such false pretence, obtain or attempt to obtain any money or valuable thing whatsoever from any person whatsoever, the person so offending shall be deemed guilty of a misdemeanor, and shall be liable to the punishment and penalties in the last preceding Section mentioned.

Penalty on persons pretending to be employed to serve notices or collect monies.

CXCVII. Any person employed or pretending to be employed to make any distress under this Act, who shall knowingly enter the apartments of any Hindoo or Mahomedan woman, which, by the usage of the country, are deemed private, or shall force open the outer door of a dwelling house contrary to the provisions of the 17th Part of this Act, shall be liable to be imprisoned with or without hard labor for any period not exceeding three months.

Punishment for unlawful entry.

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CXCVIII. If any person shall take away any moveable property duly distrained under this Act, knowing it to be distrained while subject to such distress, such person shall, on conviction, be liable to be imprisoned for a period not exceeding three months, or until he sooner restores the property, or makes good the value of it to the Distraining Officer, and shall also be liable to a fine not exceeding the value of such property.

Penalty for forcibly or clandestinely taking away distrained property.

CXCIX. If any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or shall knowingly or wilfully aid or assist in forging, counterfeiting, or altering any certificate of the Collector or the Commissioners or of any Ex-Officio or Special Assessor, or of any Deputy Collector acting in the execution of this Act, or any certificate or any acknowledgment, or any receipt which any Officer is, by this Act, authorized to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or acknowledgment, or receipt as aforesaid, with intent to defraud Her Majesty, or the Secretary of State in Council, or the Government, or any person whomsoever, every person so offending and being lawfully convicted thereof, shall be adjudged guilty of felony, and shall be liable, if a European or American, to be sentenced to penal servitude for any period not exceeding ten years, or to imprisonment with or without hard labor for any term not exceeding two years, and, if not a European or American, to be sentenced to transportation for any period not exceeding fourteen years, or to imprisonment with or without hard labor for any term not exceeding seven years.

Penalty for forgery.

CC. Every person who, with the intention of inducing any Collector, or any other Officer employed to carry out the provisions of this Act, to refrain from exercising any of the lawful powers vested in such Collector or other Officer under the authority of this Act, or with the intention of inducing any person liable to pay any Duties under this Act, to refrain from making any return or declaration, or doing any act, or making any payment required by this Act, shall assault, or make a show of assaulting, or shall wrongfully restrain or attempt wrongfully to restrain, or shall overawe by means of an unlawful assembly, or attempt so to overawe any such Collector or other Officer, or any such other person as aforesaid, and all persons who shall combine by the closing of shops or otherwise to induce, or who shall do any act with intent to induce any other person or persons to break

Penalty for assaulting Collector, &c.

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break the public peace or otherwise to obstruct the operation of this Act, shall be liable to a sentence of imprisonment with or without hard labor for a period not exceeding twelve months, or to a fine not exceeding five hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding twelve months.

CCI. If any person shall, by violence, threats, or otherwise, intimidate or attempt to intimidate any other person liable to pay any Duties under this Act, with the intention of preventing such person from making any return or declaration, or doing any act, or making any payment required by this Act, he shall be liable to a sentence of imprisonment with or without hard labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

CCII. If any person, being legally bound by an oath or affirmation to state the truth to any public servant, or to any other person authorized to administer an oath or affirmation in any matter relating to this Act, states to such public servant or other person as aforesaid, touching that subject, as true, that which he knows to be false, or does not believe to be true, he shall be punished with imprisonment with or without hard labor for a term which may extend to three years, and shall also be liable to a fine not exceeding five thousand Rupees.

CCIII. Any charge to be preferred under the last preceding Section for any of the offences therein mentioned, in regard to any affidavit, deposition, or affirmation, shall and may be tried and determined in the place where such affidavit, deposition, or affirmation shall be exhibited to the Collector or Commissioners in pursuance of this Act; but if such offence shall have been committed by any European British subject, the charge shall be tried and determined by one of Her Majesty's Supreme Courts of Judicature.

CCIV. If any person shall knowingly and wilfully make or deliver any false or fraudulent account, statement, or declaration in any return which he is required to make under the provisions of this Act, such person shall for every such offence, if not otherwise provided

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provided for in this Act, be liable to forfeit treble the amount of Duties to which he is justly chargeable, in addition to a further sum not exceeding five hundred Rupees.

CCV. Every person who shall knowingly and wilfully aid, abet, or assist, Penalty for accessories before the fact. or incite or induce any other person to make or deliver any such false or fraudulent account, statement, or declaration as aforesaid, shall, for every such offence, forfeit the sum of five hundred Rupees.

CCVI. If any person shall knowingly make any false claim for any False claim to abatement under Schedule 1. abatement under the first Schedule of this Act, or shall be guilty of any fraud or misrepresentation in making such claim, or in obtaining or endeavoring to obtain any such abatement, or knowingly shall untruly declare the amount or value of any loss under the rules relating to Schedule 1, or the amount or value of any abatement made or agreed to be made in the rent of the land or house in his occupation on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit treble the amount of Duties justly chargeable on him in respect of the said land or house, in addition to a further sum not exceeding five hundred Rupees; and if the occupier of any such land or house, or any other person whatever, shall aid, abet, or assist any person charged to the said Duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said land or house, or the amount of such loss, with intent fraudulently to obtain for the person so charged any abatement as aforesaid, every such person shall forfeit a sum not exceeding five hundred Rupees.

CCVII. If any person shall knowingly make any false claim to any abatement False claim to abatement or exemption. under any Schedule of this Act, or to any exemption or deduction under the 13th or 14th Parts of this Act, or shall knowingly be guilty of any fraud or contrivance in making any claim under any of the said Schedules, or under the said 13th or 14th Parts of this Act, or in obtaining any abatement, or any exemption or deduction, or any certificate as aforesaid, under any of the said Schedules, or the said 13th or 14th Part, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged, or have been entitled, under the authority of this Act, to charge against any other person, or which he may have deducted or retained, or have been or be entitled as aforesaid, to deduct or retain for any

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any payment to which such person claiming exemption as aforesaid may be liable ; or if any such person shall fraudulently make a second claim for the same cause —every such person so offending shall forfeit a sum not exceeding five hundred Rupees and treble the Duties chargeable in respect of all the sources of his income, as if such claim had not been made or allowed ; and if any person shall knowingly and wilfully aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting, shall forfeit a sum not exceeding five hundred Rupees.

CCVIII. Any person who shall be guilty of any offence mentioned in Section LXXV of this Act, in regard to the Composition therein mentioned, shall forfeit a sum not exceeding five hundred Rupees and treble the Duties justly chargeable in respect of all the sources of his income.

Penalty under Section LXXV relating to composition.

CCIX. If any person, being duly summoned to appear before the Collector or Commissioners as aforesaid, for any of the purposes mentioned in this Act, shall refuse or neglect to appear before the Collector or Commissioners at the time and place appointed for that purpose, or if any such person, being summoned, shall appear before the Collector or Commissioners, but shall refuse to be sworn or to subscribe such oath as aforesaid, or having taken and subscribed the same, shall refuse to answer any question touching the matters depending before the Collector or Commissioners, every person so offending shall forfeit a sum not exceeding two hundred Rupees for every such offence.

Refusal to appear before Commissioners.

CCX. If any person who ought by this Act to deliver any list, return, or declaration, shall refuse or wilfully neglect so to do within the time limited in any notice given under this Act, or shall under any pretence wilfully delay the delivery thereof, every such person so offending shall forfeit any sum not exceeding two hundred Rupees, and shall be liable to be assessed in treble the amount with which he is justly chargeable.

Penalty for refusal or neglect to deliver list, return, or declaration.

CCXI. If any person required by the Collector or Commissioners under this Act, to make out, verify, or deliver any return required by this Act, or to appear before the Collector or Commissioners, shall refuse or wilfully neglect to make out, verify, or deliver such return, or to appear before the Collector

Penalty for refusal or neglect to deliver returns or to appear before Collector or Commissioners, when required to do so.

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Collector or Commissioners, within the time limited by the Collector or Commissioners in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding two hundred Rupees, and shall be liable to be assessed in treble the amount with which he is justly chargeable.

CCXII. If any person, being legally bound by an oath or solemn affirmation of secrecy under this Act, shall wilfully disclose any matter which by such oath or affirmation he is bound to keep secret, he shall be liable to be imprisoned with or without hard labor for a period not exceeding three years and shall also be liable to a fine not exceeding five thousand Rupees.

CCXIII. No person who shall not have been served in the manner directed by Section XXXVIII of this Act with the notice provided by that Section, shall be liable to the penalties before mentioned for not delivering a return or declaration of his profits or income.

CCXIV. If any person shall wilfully obstruct any Assessor or Collecting Officer, or any officer duly authorized in the execution of this Act in the due execution of his office or duty, such person shall, for every such offence, forfeit a sum not exceeding five hundred Rupees.

CCXV. If any person chargeable with any Duties under this Act, shall, by fraudulently changing his place of residence or by fraudulently converting his property or any part thereof, or by fraudulently conveying or assigning, or pretending to convey or assign the same, or by fraudulently altering any security with relation to such property, or by fraudulently rendering the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same, or shall by any falsehood, wilful neglect, fraud, or contrivance whatsoever used or practised, avoid, or attempt to avoid being charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the Collector or Commissioners acting for the place wherein such person shall be chargeable, be charged and assessed in treble the amount of the charge which ought to have been made on such person; and if in any such case such person shall have been assessed in an amount less than the assessment

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ment which ought to have been made on him, he shall be assessed and charged in treble the amount of the difference between the sum with which such person shall have been charged and the sum with which he ought to have been charged, to be added to such assessment, and shall also be liable to be imprisoned with or without hard labor for a period not exceeding two years, and to a fine not exceeding one thousand Rupees.

CCXVI. If any person, being assessed to the said Duties, shall remove out of the District where he shall have been assessed to the said Duties, without first paying or discharging all the said Duties charged upon him which shall then be due and payable, and without leaving in such District sufficient property whereon the said Duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of twenty days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said Duties so left unpaid as aforesaid,) a sum not exceeding two hundred Rupees.

CCXVII. Nothing in this Act contained shall prevent any person being punished for any offence in any manner otherwise provided by law. Provided that if any proceedings be taken under this Act for the punishment of any person for an offence, a conviction or acquittal shall be a bar to any other proceedings for the same offence.

PART XX.

Mode of enforcing Penalties.

*CCVXIII. Except as otherwise provided, all offences under this Act may be tried by any Magistrate, Joint Magistrate, or person lawfully exercising the powers of a Magistrate, unless the period of imprisonment to which the offender may be liable, exceed that which the Magistrate, Joint Magistrate, or other Officer as aforesaid is competent to award under the laws for the time being in force in the Presidency or place in which such Magistrate, Joint Magistrate, or other Officer as aforesaid is employed. When the period of imprisonment provided by this Act exceeds the period that may be awarded by such Magistrate, Joint Magistrate, or other Officer as aforesaid, the offender shall be committed for trial before the Sessions Judge, if the evidence given

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given before such Magistrate, Joint Magistrate, or other Officer as aforesaid shall appear to such Magistrate, Joint Magistrate, or other Officer sufficient for the conviction of the accused.

CCXIX. Except as aforesaid, all offences declared to be punishable under this Act with fine or forfeiture, or fine and imprisonment, may be tried in the District or place in which the offence was committed, or in which the person charged with the same is apprehended.

CCXX. A Magistrate may refer for trial and decision any charge of an offence hereby made punishable by fine only, to any of his Assistants, and in such case every such Assistant may exercise all the powers vested in a Magistrate by any law for the time being in force, subject to all the rules applicable to Criminal cases deputed to such Assistant acting judicially.

CCXXI. The local Government may give general authority to any such Assistant to exercise, without reference by a Magistrate, any of the powers which such Assistant is hereby rendered competent to exercise upon reference by a Magistrate, subject to appeal to the Magistrate from any conviction by such Assistant within one month from the date of conviction.

Local Government may authorize Assistants to exercise such powers without reference by Magistrate.

CCXXII. A Magistrate may at any time call from any of his Assistants, any case pending before such Assistants.

CCXXIII. If any offence which by this Act is declared to be punishable with fine and imprisonment, or imprisonment only, shall be committed by a European British subject beyond the local limits of the jurisdiction of Her Majesty's Supreme Courts of Judicature, the offender shall be liable, upon conviction before one of the said Supreme Courts of Judicature, to the punishment to which by this Act the offender is declared to be liable upon conviction.

Jurisdiction over British subjects committing certain offences beyond the limits of Supreme Court.

CCXXIV. If any offence which by this Act is declared to be punishable with fine or forfeiture, or with fine and imprisonment not exceeding six months, shall be committed by any person within the local limits of the jurisdiction of any Court of Judicature

Summary jurisdiction in respect of certain offences committed within the limits of Supreme Court.

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Judicature established by Royal Charter, such offence shall be punishable upon summary conviction by any Magistrate of Police of the Presidency Town or Station in which such Court is held.

CCXXV. No conviction, order, or judgment under the last preceding Section shall be quashed for error of form or procedure, but only on the merits, and it shall not be necessary to state on the face of the conviction, order, or judgment the evidence on which it proceeds, but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*, and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

Conviction to be quashed on merits only.

CCXXVI. All other offences punishable under this Act, which shall be committed within the local limits of any Court of Judicature established by Royal Charter, shall be punishable by such Court.

CCXXVII. All fines, forfeitures, or penalties imposed under the authority of this Act for offences punishable by any Magistrate, or person lawfully exercising the powers of a Magistrate, or Assistant Magistrate, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender by warrant under the hand of any of the above-named Officers.

CCXXVIII. In case any such fines, forfeitures, or penalties shall not be forthwith paid, any such Officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such Officer for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

CCXXIX. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such fine, forfeiture, or penalty, and the same shall not be forthwith paid,

Imprisonment, if distress not sufficient.

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paid, or in case it shall appear to the satisfaction of such Officer, by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such fine or sum of money could be levied if a warrant of distress were issued, any such Officer may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of such Officer, for any term not exceeding two calendar months when the amount of fine shall not exceed fifty Rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred Rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

CCXXX. If the offender shall be a European British subject, the Magistrate shall record the facts and transmit such record to the District Court of the District wherein the offender is convicted, and the amount of the fine, forfeiture, or penalty and the costs (if any) shall be levied in the manner provided for the execution of decrees of the Civil Court.

Levy of fines from European British subjects.

Award of hard labor not to be commuted to the payment of a fine.

the Bengal Code.

CCXXXI. Whenever an award of hard labor is made under this Act, the Court shall not commute such labor to the payment of a fine under Regulation II. 1834 of

CCXXXII. All forfeitures or penalties not exceeding two hundred Rupees, imposed by this Act, exclusive of any increased Duties chargeable under this Act, may be recovered before the Collector or before two or more Commissioners in and for the place wherein the offence shall have been committed or the offender shall have been assessed.

Penalties not exceeding 200 Rs., and increased assessments recoverable before Collector or Commissioners.

CCXXXIII. The Collector or Commissioners shall take cognizance of any offence of which he or they shall have cognizance under the last Section, upon information or complaint in writing made to them, and upon a summons to the party accused to appear before the Collector or Commissioners at such time and place as they shall fix, or without such summons, in case the person shall be guilty of the offence in their presence.

Cognizance of offences how to be taken by Collector or Commissioners.

CCXXXIV. The

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CCXXXIV. The Collector or Commissioners shall examine into the matter of fact and proceed to hear and determine the same in a summary way, and upon proof made thereof, either by voluntary confession of the party accused, or by evidence of one or more credible witness or witnesses, or otherwise, as the case may require, to give judgment for the penalty, or if the Collector or Commissioners shall think proper, to mitigate the same for such part of the penalty as he or they shall direct.

CCXXXV. In such case the Collector or Commissioners shall assess the penalty upon the party, and charge the same in the assessment to which the penalty adjudged shall particularly relate, and in addition to the Duties in case the party shall be charged therewith.

CCXXXVI. The forfeitures or penalties so adjudged shall be levied in like manner as the Duties under this Act.

CCXXXVII. The informer shall, in all cases, upon the Collector or Commissioners certifying that he has conducted himself properly in regard to his information, be entitled to receive one moiety of the amount of the penalty awarded exclusive of any increased assessment; and when more informers than one are concerned, they shall be entitled to such moiety in such shares as the Collector or Commissioners shall award.

CCXXXVIII. The adjudication of the Collector or Commissioners shall in all cases cognizable by them be final and conclusive to all intents and purposes, without power of appeal from the same, and the proceedings of the Collector or Commissioners shall not be removeable by any process whatever into any Court of Law or Equity, or be subject to revision.

CCXXXIX. In any proceeding for the recovery of any such Duties or penalties respectively granted or imposed by this Act, such Duties and penalties respectively shall be recoverable

verable with full costs of suit, and all charges and expenses attending the same.

CCXL. Whenever by this Act any increased rate of Duty is imposed as a penalty, or as part of, or in addition to, any penalty, such increased rate of Duty shall be added to the assessment, and be collected and levied in like manner as any Duties included in such assessment may be collected and levied.

CCXLI. All penalties, forfeitures, and fines levied under this Act, after deducting any portion thereof hereby authorized to be paid as aforesaid, shall be paid to the account to be headed Income Tax Account, in Section CXC of this Act mentioned, and shall be held available for the purposes of this Act.

PART XXI.

Miscellaneous.

CCXLII. Every provision in this Act contained and applied to the Duties in any particular Schedule, which shall also be applicable to the Duties in any other Schedule, and not repugnant to the provisions for ascertaining or charging the Duties in such other Schedule, shall, in ascertaining and charging the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed.

CCXLIII. It shall be lawful for the Governor-General of India in Council to postpone, for such period as he shall deem necessary, the period for this Act to come into operation in any part of India. But no other tax or duty shall during such period be leviable in that part of India except such as could be lawfully levied in addition to the Duties provided by this Act.

CCXLIV. No action or other proceeding shall be had or taken against any Officer for any thing done by him in or relating to the imposition or levying of any tax or duty heretofore imposed or levied

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or levied with the sanction of the Governor-General of India in Council or of the local Government; and every tax or duty heretofore assessed or imposed by any such Officer with such sanction as aforesaid, so far only as concerns such assessment or tax or duty for the current year, may be levied or collected in the manner heretofore sanctioned by the Governor-General of India in Council or by the local Government.

CCXLV. No suit, action, or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended action and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

CCXLVI. *Clause 1.* It shall be lawful for the Governor-General of India in Council, from time to time, to prescribe and issue the forms of returns, declarations, acknowledgments, certificates, oaths, affirmations, contracts of composition, and the forms of all other documents and proceedings required by this Act, and to vary or alter the same from time to time.

Clause 2. Such forms shall be published at least three times in the Government Gazette of the several Presidency Towns and of all the places where any Government Gazette shall be published.

Clause 3. When they shall have been so published, and until they shall be altered, varied, or annulled by any subsequent order of the Government, the said forms shall be observed by all persons required by this Act to do the matters referred to in such forms, and all notices given, and all returns or declarations made, and all oaths or affirmations taken or made, and all proceedings had according to such forms respectively, shall, if otherwise valid, be deemed valid and effectual.

CCXLVII. It shall be lawful for the Governor-General of India in Council, from time to time, to allow from the Duties collected under this Act, any salaries or any remuneration, whether by way of fixed fees or of percentage on sums realised or otherwise

Power to Governor-General in Council to allow salaries.

who, to any officer or person who shall be appointed under this Act for the performance of any of the Duties prescribed by this Act.

CCXLVIII. 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 meanings:—

1. Words importing the singular number shall include the plural number and words importing the plural number shall include the singular number; words importing the masculine gender shall include females.
Number. and words importing the plural number shall include the
Gender. singular number; words importing the masculine gender
shall include females.
2. The Word "India" shall mean the Territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic. c. 106, entitled an Act for the better Government of India.
"India."
3. The expression "Governor-General in Council" shall include the President of the Council of the Governor-General of India in Council.
"Governor-General in Council."
4. The words "Local Government" shall mean the persons immediately administering the Executive Government in each Presidency, Lieutenant-Governorship, or Province in India.
"Local Government."
5. The expression "Lieutenant-Governorship" shall mean any part of India for the time being under the Government or administration of any Lieutenant-Governor appointed under, or by virtue of any Act of the Imperial Parliament relating to India.
"Lieutenant-Governorship."
6. The word "Division" shall mean any Division of, or for the purposes of, Revenue.
"Division."
7. The expression "Chief Revenue Authority" shall mean the person or Board exercising the chief authority for the time being in matters of revenue alone in any Presidency, Lieutenant-Governorship, or Province, though subject to the order of the local Government and shall not include the local Government. When in any Presidency, Lieutenant-Governorship, or Province, there shall be no person exercising such chief revenue authority throughout such Province, other than the person administering the Executive Government, the expression shall mean the person or Board.
"Chief Revenue Authority."

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Board exercising chief authority in matters of revenue in any Division of such Presidency, Lieutenant-Governorship, or Province.

8. The word "Collector" shall include any Officer exercising, by authority of Government, the duties of a Collector of Land Revenue, by whatever name his office may be designated.

"Collector."

9. The word "Magistrate" shall include an Assistant Magistrate exercising, or any person duly invested with, the powers of a Magistrate. It shall not include Justice of the Peace.

"Magistrate."

10. The word "Land" shall include and extend to all immoveable property, and all hereditaments and tenements whatsoever, whether corporeal or incorporeal, of the nature of immoveable property, except houses, and all estates or interests therein, whether freehold or chattel, or held by lease, or howsoever otherwise, or whether partial or derivative or otherwise, and whether in divided or undivided shares.

"Land."

11. The word "House" shall include and extend to all messuages and buildings used for the purpose of habitation; and all warehouses, counting houses, factories, and shops, and to all out-houses, offices, godowns, and buildings attached to, or used with, or for the purposes of, such messuages, buildings, warehouses, factories, or shops.

"House."

12. The word "Rack-rent" shall mean the full rent or value at which lands or houses are worth to be let for the year.

"Rack-rent."

13. The word "Owner," as applied to land or houses, shall include any person beneficially entitled in possession to an absolute estate, or to any lesser estate, whether freehold or chattel, or partial or derivative, or otherwise, at law or in equity; or any person entitled to any such estate in trust for another person.

"Owner."

14. The word "Holder," as applied to land or houses, shall include any person in possession or in the receipt of the rents and profits of land or houses under any claim to be entitled to any estate, whether freehold or chattel, partial or derivative, or otherwise, at law or in equity; and whether on his account or on account of any other person.

"Holder."

15. The word "Person" shall include any Corporation.

"Person."

16. The

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16. The word "Representative" shall extend to any person who is a legal representative of a person deceased, and shall include, in the case of a deceased person subject to the Law of England, the heirs or devisees of such a person in regard to real estate, and the executors or administrators of such person in regard to personal estate; and in the case of a deceased Mahomedan or Hindoo, the heirs and persons legally entitled to succeed to the property of such person. It shall also include the successors of a Corporation.

17. The word "Company" shall extend to any Society, Association, Fraternity, or Partnership of any kind whatever, of or carried on by more than six persons.

18. The word "Trade" shall include any manufacture, and any business, adventure, or concern in the nature of a trade.

19. The word "Profession" shall extend to any employment, vocation, or calling, other than a trade.

20. The word "Profits" shall include gains of every kind.

21. The word "Lunatic" shall include every person of unsound mind, and every person being an idiot.

22. The word "Oath" shall include an affirmation in the case of any person entitled by law to make any affirmation in lieu of any oath or affidavit.

CCXLIX. This Act shall commence and take effect from and after the 31st day of July 1860, and together with the Duties therein contained, shall continue in force until the 1st day of August 1865, and no longer.

Provided that this Act and the said Duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed; nor with respect to any of the said Duties which shall have been assessed and shall then remain unpaid; nor with respect to any penalty before then incurred; nor with respect to any offence of which any person shall have been guilty before that day; nor with respect to any deduction of the said Duties, or any portion thereof, authorized by Law, to be made out of any rent, interest, or other annual payment which shall

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shall become due or payable before the said last-mentioned day; nor with respect to any penalty for refusing to allow any such deduction, although such refusal may be after the said last-mentioned day; nor shall the said Duties cease in any case where the assessments for the preceding year shall not have been completed before the said 1st day of August 1865.

And that all the powers and provisions of this Act shall continue in force for making and completing all such assessments as aforesaid, and for levying and recovering the Duties so assessed or to be assessed, and all arrears of such Duties, and also for re-assessing the same in default of payment in the manner herein directed, and for making and allowing such deduction as aforesaid, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred, and for the punishment of any offence of which any person shall have been guilty before that day.