

Consolidated Customs Act.

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183. Provisions, stores, &c., for consumption on vessels proceeding to Foreign Ports, may be exported, duty-free, on certain conditions.
184. In case of dispute, the duty to be deposited, pending orders of Chief Customs Authority.
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187. Importer and exporter to pay expense incidental to compliance with Custom House rules.
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193. Penalty for Commanders of Tug-steamers or Pilot-vessels receiving or discharging any goods without due authority.
194. Penalty for shipping, landing, concealing, &c., contrary to Act.
195. Vessels in Port with a cargo, and afterwards found in ballast, and cargo unaccounted for, liable to confiscation.
196. Tackle, &c., and packages and contents included in confiscation of vessels and goods. Also conveyances used in removal.
197. Goods may be detained, and Port-clearance refused, pending the payment of fines incurred.
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SECTION.

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207. Officers of Customs may stop carts, &c., and search for goods on reasonable suspicion.
208. Magistrate of District may issue search-warrant on application.
209. Persons may be searched, on reasonable suspicion.
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210. Persons before search may require to be taken before a Magistrate, &c.
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Proviso.
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- A. Form of Application for a license for private Warehouse.
- B. Form of „ to warehouse Goods.
- C. Form of Bond for Import duty.
- D. Form of Application to remove Goods from Warehouse.
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- F. Form of Shipping Bill.
- G. Form of Coasting Pass.
- H. Form of Bond for the removal of Spirits from licensed Distillery.

ACT No. VI OF 1863.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 29th January 1863.)

An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.

Preamble. WHEREAS it is expedient that the laws relating to the administration of the Department of Sea Customs in India should be consolidated and amended; It is enacted as follows:—

Title. I. This Act shall be called the Consolidated Customs Act.

Laws repealed. II. From and after the date on which this Act shall come into operation, Regulation IX. 1810 of the Bengal Code (*for rescinding the whole of the Regulations at present in force for the collection of the Government Customs in the Provinces of Bengal, Behar, Orissa, and Benares, and in the Ceded and Conquered Provinces; and for re-establishing those Customs with amended Rules for the collection of them*), Regulation VI. 1814 of the said Code (*for modifying certain parts of Regulation IX. 1810 and Regulation I. 1812*), Regulation XXI. 1817 of the said Code (*for modifying and explaining certain parts of Regulation IV. 1815*), Regulation XV. 1825 of the said Code (*to make certain alterations in the rates of Duty charged, and Drawbacks allowed on Goods Imported or Exported by Sea at the Port of Calcutta or any other place within the Territories immediately subordinate to the Presidency of Fort William, and to amend and consolidate the rules in force relative to such Duties and Drawbacks*), Regulation XV. 1829 of the said Code (*for altering the mode of valuing Goods Imported by Sea, with a view to the assessment of Customs Duties thereon*), Regulation III. 1830 of the said Code

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Code (for amending part of the rules of Regulation XV. 1829, and likewise for better enforcing the payment of Duty on the Exportation of Goods by Sea), Regulation VI. 1833 of the said Code (for rescinding part of Regulation XV. 1829, and for enacting other rules in the case of Goods imported by Sea), Acts XIV and XXV of 1836, Act XVI of 1837, Act VI of 1841 (for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort William in Bengal), Act XIII of 1841 (for explaining the provisions of Act No. XXV of 1836), Act XXIII of 1841 (for prohibiting the Importation of Rum and Rum Shrub into the Presidency of Fort St. George in Madras), Act XXV of 1843 (for making the provisions of 5 & 6 Vic., c. 47, Section XI, applicable to India), Sections XVII to XLI and Sections XLVI to LXVIII of Act VI of 1844 (for abolishing the levy of Transit or Inland Customs Duties, for revising the Duties on Imports and Exports by Sea, and for determining the price at which Salt shall be sold for home consumption within the territories subject to the Government of Fort St. George), Section III of Act VI of 1848 (for equalizing the Duties on Goods Imported and Exported on Foreign and British Bottoms, and for abolishing Duties on Goods carried from Port to Port in the Territories subject to the Government of the East India Company), Act VII of 1848 (to except certain Free Ports from the operation of Section III of Act VI of 1848 and otherwise to amend that Act), Act X of 1850 (to declare Aden a Free Port), Act I of 1852 (for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay), Act XXIX of 1855 (for amending Act No. VI of 1844), Act VII of 1859 (to alter the Duties of Customs on Goods Imported or Exported by Sea), Section III of Act XXII of 1859 (to amend Act I of 1852, for the consolidation and amendment of the laws relating to the Customs under the Presidency of Bombay), Sections III and IV of Act X of 1860 (to amend Act VII of 1859, to alter the Duties of Customs on Goods Imported or Exported by Sea) and Section II of Act XXIII of 1860 (to amend Act XXI of 1856, to consolidate and amend the laws relating to the Abkaree Revenue in the Presidency of Fort William in Bengal)—are repealed; except in so far as they repeal the whole or any part of any other Regulation or Act; or relate to Duties leviable on Salt or Opium; and except as to any act done, offence committed, or liability incurred before the date on which this Act shall come into operation.

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

Interpretation,

1. The

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1. The words "British India" denote the Territories that are or shall become vested in Her Majesty by the Statute 21 & 22 Vic., c. 106 (entitled "An Act for the better government of India"), except the Settlement of Prince of Wales' Island, Singapore, and Malacca.

2. The words "Local Government" denote the persons authorized to administer Executive Government in any part of British India; or the Chief Executive Officer of any part of British India under the immediate administration of the Governor-General of India in Council, when such Chief Executive Officer shall by an order of the Governor-General in Council published in the Official Gazette, be authorized to exercise the powers vested by this Act in a Local Government.

3. The words "Chief Customs Authority of the Presidency or place," denote the persons authorized to exercise, under any Local Government, the chief control in the Department of Customs in any Presidency or place.

4. The words "Chief Officer of Customs of the Port" denote the Executive Officer of highest rank in the Department of Customs in any Port.

5. The words "Officer in charge of the Custom House" include every Officer of Customs who is for the time being authorized to have separate charge of a Custom House.

6. The word "Magistrate" includes every Officer exercising the powers of a Magistrate.

7. The words "Free Port" denote any Port at which no Duties of Customs are leviable.

8. The words "Foreign Port" include any Port situated beyond British India, and any Free Port.

9. The words "Foreign Goods" include all goods not produced or manufactured in British India.

10. The word "Vessel" includes any thing made for the conveyance by water of human beings or property.

11. The

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11. The words "Coasting Vessel" denote any Vessel plying between one "Coasting Vessel." Port in British India not being a Free Port and another Port in British India not being a Free Port, without touching at any intermediate Foreign Port.

12. The words "Master or Commander" include every person, "Master or Commander." except a Pilot, having command or charge of any vessel.

13. The word "Warehouse" denotes any place approved, appointed, or "Warehouse." licensed for the keeping and securing of goods entered to be warehoused without payment of duty on the first entry thereof.

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

15. Words importing the masculine gender include females.

GENERAL RULES.

IV. It shall be competent to the Chief Customs Authority of any Presidency or place, with the sanction of the Local Government, to make and issue rules for regulating the practice and proceedings of Officers in the Department of Sea Customs; and from time to time to add to, alter, or revoke such rules or any of them; provided that no rule so made shall be inconsistent with any provision of this Act, or of any other law for the time being in force. Any rules made under this Section shall be published in the Official Gazette.

V. Any rules made under the last preceding Section may include such rules as appear expedient for the landing and shipping of passengers' baggage and the passing of the same through the Custom House; and for the landing, shipping, and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels. When any baggage or parcels are made over to an Officer of Customs for the purpose of being landed, a fee of such amount as the Local Government shall from time to time direct, shall be chargeable

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chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom House.

VI. If any dispute shall arise between any Officer of Customs, and any Master or Commander of a vessel, or importer, exporter, owner, or consignee of goods, or agent, or other person, in respect to any matter (not specially provided for by any law for the time being in force) relating to the importation, exportation, or warehousing of any goods, or to the levy of any duty or penalty thereon, or to any seizure or forfeiture thereof, the Chief Customs Authority of the Presidency or place in which such dispute shall have arisen shall settle the same, subject to an appeal to the Local Government, acting under the general instructions of the Governor-General of India in Council.

APPOINTMENT OF OFFICERS, PORTS, WHARVES, WAREHOUSES, &C.

VII. The Local Government of every Presidency or place in which Duties of Sea Customs are levied, shall appoint such persons as it may deem proper to exercise the powers conferred, and to perform the duties imposed by this Act. Every person so appointed shall be liable to be suspended or dismissed by the Local Government which appointed him.

VIII. The Local Government may delegate to any Authority within its jurisdiction in the Department of Customs the whole or any portion of the powers vested in it by the last preceding Section. Every subordinate Officer who is appointed by virtue of such delegated power, shall be liable to be suspended or dismissed by the Authority which appointed him.

IX. At any Port or place at which there is no Officer in charge of a Custom House, the Collector of Revenue of the District and the Officers subordinate to such Collector shall be deemed to be the proper Officers for the performance of all duties required by this Act to be performed by an Officer in charge of a Custom House and other Officers of Customs.

X. The

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X. The Local Government of any Presidency or place may from time to time declare, by notice in the Official Gazette, the places within such Presidency or place which alone shall be Ports for the shipment and landing of goods; and may declare the limits of such Ports; and may appoint proper places therein to be Wharves for the landing and shipping of goods; and may declare the bounds and extent of any such Wharf; and may from time to time alter the limit of any Port, or Wharf; and may alter the name thereof. Every Port and Wharf which shall have been declared and appointed, or which shall be existing as such, at the date on which this Act shall come into operation, shall continue to be such Port or Wharf, until the Local Government shall otherwise declare by notice in the Official Gazette.

Local Government may from time to time appoint Ports and Wharves for shipment and landing, and may alter, &c.

Existing Ports and Wharves to continue in use until otherwise ordered.

XI. The Governor-General of India in Council may from time to time declare, by notice in the Official Gazette, that any Port in British India shall be a Free Port at which no Duties of Customs shall be levied on the importation or exportation of goods by Sea.

Governor-General in Council may declare Free Ports.

XII. The Governor-General of India in Council may from time to time declare, by notice in the Official Gazette, that any Port on the Continent of India, though such Port be situated beyond British India, shall be regarded as a British Indian Port for the purposes of Section XVIII, of Section CXLI, and of Sections CXLIX to CLX of this Act, in so far as the said Sections or any of them are capable of being applied with respect to such Port; and may in like manner from time to time by notice in the Official Gazette revoke or suspend the operation of any such declaration. So long as any such declaration shall be in force in respect to any Port, goods exported thereto from any Port in British India, or imported therefrom at any Port in British India, shall, as regards warehousing, drawback, and all other matters for which provision is made in any part of this Act, be treated in all respects like similar goods exported from one Port in British India to another such Port, or imported at one Port in British India from another such Port.

Governor-General may declare that an Indian Port not in British India shall be regarded as a British Indian Port for certain purposes.

XIII. If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek, or arm of the Sea for the purpose of being landed or shipped at any Port or place, which, at the

Penalty for landing or shipping goods at unauthorized Port, &c.

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the date of such landing, shipment, attempt, or bringing, shall not have been declared to be or shall not be existing as a Port for the landing and shipment of goods, such goods shall be liable to confiscation, together with any ship, boat, carriage, or other means of conveyance engaged in such landing or shipment, or attempt to land or ship, or bringing for the purpose of landing or shipment.

XIV. The Local Government of any Presidency or place may from time to time declare, by notice in the Official Gazette, that any Port or place within such Presidency or place shall be a Warehousing Port or place for the purposes of this Act; and every Port which, at the date on which this Act shall come into operation, shall have been declared to be or shall be existing as a Warehousing Port, shall continue to be a Warehousing Port under this Act, until the Local Government shall otherwise declare by notice in the Official Gazette.

Local Government may declare Warehousing Ports and Places.

Existing Ports to continue in use until otherwise declared.

XV. In any Warehousing Port or place the Chief Customs Authority of the Presidency or place may from time to time approve, appoint, or license Warehouses or places of security wherein goods may be deposited without payment of duty on the first entry thereof; and every Warehouse which, at the date on which this Act shall come into operation, shall have been approved, appointed, or licensed as such, shall continue to be a Warehouse under this Act, until otherwise ordered by such Chief Customs Authority.

Approval, appointment, and licensing of Warehouses.

Existing Warehouses to continue in use until otherwise ordered.

LEVY OF AND EXEMPTION FROM CUSTOMS DUTIES.

XVI. Duties of Customs shall be levied on goods imported by Sea into any Port in British India, not being a Free Port, from any Foreign Port or place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

Import Customs.

XVII. Duties of Customs shall be levied on goods exported by Sea from any Port in British India, not being a Free Port, to any Foreign Port or Place, at such rates and with such exemptions as may be prescribed by any law for the time being in force.

Export Customs.

XVIII. No

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No Duties on goods carried from one Indian Port to another not a Free Port.

being a Free Port.

Proviso as to Opium, Salt, and Spirits.

XVIII. No Duties of Customs shall be levied on goods carried by Sea from any Port in British India, not being a Free Port, to any other Port in British India, not being a Free Port. Provided that nothing in this Section shall apply to Opium or Salt, or to Spirits manufactured after the English method.

XIX. It shall be lawful for the Local Government to authorize the Chief Customs Authority of any Presidency or place, to exempt by special order, from the payment of duty, under stated circumstances of an exceptional nature, any goods on which duties of Customs are directed to be levied by any law for the time being in force.

Local Government may in certain cases authorize exemption from payment of duty.

XX. It shall be lawful for the Officer in charge of a Custom House to pass free of duty at his discretion any baggage in actual use; and for this purpose to determine, subject to such general rules as may from time to time be made under Section IV of this Act, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

Baggage in actual use.

GENERAL PROVISIONS.

Prohibitions and restrictions.

XXI. The importation into or exportation from British India of the goods enumerated in the following Clauses is prohibited:—

1. Any book printed in infringement of any law in force in British India on the subject of copy-right, when the proprietor of such copy-right, or his agent, shall have given to the Chief Customs Authority of the Presidency or place a notice in writing that such copy-right subsists, and a statement of the date on which it will expire.

2. False or counterfeit coin; or coin which purports to be Queen's coin of India, but is not of the established standard in weight or fineness.

3. Any obscene book, pamphlet, paper, drawing, painting, representation, figure, or article.

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XXII. The importation into British India of arms or ammunition, except under a license from the Governor-General of India in Council, or from some Officer authorized in that behalf by the Governor-General of India in Council, is prohibited. Nothing in this Section shall apply to fowling pieces, and sporting powder, *bonâ fide* imported by any person in reasonable quantities for his own private use.

Importation without license of arms and ammunition, prohibited.

Proviso.

XXIII. It shall be lawful for the Governor-General of India in Council from time to time by notice in the Official Gazette to prohibit or restrict the importation or exportation of any particular class of goods.

Governor-General may prohibit or restrict importation or exportation of goods.

XXIV. If any goods, the importation or exportation of which is prohibited or restricted, or shall hereafter be prohibited or restricted, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any Officer of Customs as containing no such goods; or if any such goods or any goods subject to a duty or restriction, in respect of importation or exportation, be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any Port in British India; or if any goods, the exportation of which is or shall be prohibited or restricted, be brought to any Wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,—such goods together with any goods which shall be found packed with or used in concealing them shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand Rupees.

Goods imported or exported contrary to prohibition liable to confiscation, and persons concerned to penalty.

XXV. It shall be lawful to import into, or to export from, British India any goods, the importation or exportation of which is not prohibited or restricted by any law or notice of the Governor-General of India in Council, for the time being in force; and any dutiable goods, the importation and warehousing of which is not prohibited or restricted by any such law or notice, may under the rules for the warehousing of goods in force at the Port of importation, be warehoused without payment of duty on the first entry thereof.

Importation, exportation, and warehousing.

XXVI. On
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XXVI. On the importation into, or exportation from, any Port in British India of any goods not liable to duty, or liable to fixed duties according to weight or quantity only, or to duties on fixed Tariff valuations, the owner, consignee, importer, exporter, or agent of such goods shall, in his bill of entry or shipping bill, truly declare their real value to the best of his knowledge and belief. In case of doubt, it shall be lawful for the Officer in charge of the Custom House to require any such person or any other person who shall be in possession of any invoice, broker's note, policy of insurance, or other document, whereby the value of any such goods can be ascertained, to produce the same, and to furnish any information relating to the value of such goods which it shall be in his power to furnish. And it shall thereupon be the duty of such person to produce any such document or to furnish any such information so required by such Officer.

XXVII. If, upon the examination of any goods entered for duty and chargeable with duty upon the value thereof, but for which a specific value has not been fixed by the Local Government, with the sanction of the Governor-General of India in Council, it shall appear to an Officer of Customs that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject, according to the value thereof as stated in the bill of entry or shipping bill, it shall be lawful for such Officer to detain such goods. In every such case the detaining Officer shall forthwith give notice in writing, to the person entering the goods, of their detention and of the value thereof as estimated by him; and the Officer in charge of the Custom House shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on the entry of such person, or to retain the same for the use of Government. If the goods be retained for the use of Government, the Officer in charge of the Custom House shall cause the full value at which such goods were entered to be paid to the person entering the same, in full satisfaction for such goods, in the same manner as if such goods had been transferred by ordinary sale, and shall then cause the goods to be sold by public auction after due notice in the Official Gazette. If the proceeds arising from such sale shall exceed the sum paid to the person entering the goods, together with the duty to which the goods are liable, and all charges incurred by Government in connection with them, a portion not exceeding

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exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs of the Port, be payable to the Officer who detected the under-valuation of the goods. Nothing in this Section shall prevent the Chief Officer of Customs of the Port, when he shall have reason to believe that any such under-valuation was solely the result of accident, from permitting the person entering the goods, on his application for that purpose, to amend such entry, as regards valuation, on payment of such increased rate of duties, or on such other terms as he may determine. When goods are retained under this Section on account of Government, the duties payable thereon shall in no case be levied from the person entering such goods.

XXVIII. If it be found, when any goods are entered at or brought to be passed through a Custom House either for importation or exportation, that the packages in which they are contained differ widely from the description given in the entry or application for passing them; or that the contents thereof have been wrongfully described in such entry or application as regards the denominations, characters, or circumstances according to which such goods are chargeable with duty, or are being imported or exported; or that the contents of such packages have been wilfully mis-stated in regard to sort, quality, or quantity; or that goods not stated in the entry or application have been fraudulently concealed in or mixed with the articles specified therein, or have been packed to deceive the Officers of Customs, such packages, together with the whole of the goods contained therein, shall be liable to confiscation.

XXIX. If upon the first levying, repealing, enhancement, or reduction of any duty, or upon any change of any fixed valuation for duty, or upon the first permitting, prohibiting, or restricting of any importation, it shall become necessary to determine the exact date on which an importation of goods had effect, such date shall be deemed to be that on which the goods were actually entered for home consumption at the Custom House.

XXX. If, in like manner, it shall become necessary to determine the exact date on which an exportation of goods had effect, such date shall be deemed to be that on which the goods were actually entered outwards at the Custom House.

XXXI. If

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XXXI. If goods produced or manufactured in British India be imported into any Port in British India from any Foreign Port or place, such goods shall be treated as Foreign goods, and shall be liable to all the duties, conditions, and restrictions to which Foreign goods of the like kind and value are liable on the first importation thereof. Provided that if such importation shall take place within three years after the exportation of such goods, and it shall be proved to the satisfaction of the Officer in charge of the Custom House that the property in such goods has continued in the person by whom or on whose account they were exported, the goods may be entered as Indian goods, in such manner as the Chief Customs Authority of the Presidency or place shall, from time to time, direct. Goods, for which any drawback of Excise shall have been received on exportation, shall in all cases be treated as Foreign goods, unless the Chief Customs Authority of the Presidency or place shall in any case otherwise direct by special order.

Re-imported articles of country produce to be deemed Foreign.

Proviso.

XXXII. The Chief Customs Authority of any Presidency or place may, from time to time, appoint in any Port in British India, stations or places at which vessels arriving at, or departing from such Port, shall bring to for the boarding or landing of Officers of Customs, and may direct at what particular place in any such Port, small vessels, not brought into Port by Pilots, shall be required to anchor or moor. The Chief Officer of Customs of any such Port may, at any time, station Officers of Customs on board of any vessel, while such vessel remains within the limits of the Port. Any person infringing any rule or order made under this Section by the Chief Customs Authority of any Presidency or place, or by the Chief Officer of Customs of any Port, shall be liable to a penalty not exceeding five hundred Rupees.

Stations may be appointed for Customs Officers to board and also land from ship.

Penalty for infraction.

IMPORTATION.

XXXIII. It shall be lawful for the Local Government of any Presidency or place, by notice in the Official Gazette, to fix a place in any River or Port, beyond which place it shall not be lawful for any vessel, whether laden or in ballast, arriving from any Foreign Port or place, to pass, until the Master or Commander thereof shall have delivered to the

Places may be fixed by the Local Government beyond which inward bound vessels are not to proceed until a Manifest has been delivered.

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the Pilot, Officer of Customs, or other person duly authorized to receive the same, a Report or Manifest containing a true specification of all goods imported in such vessel with such particulars (as to the name, nation, tonnage, cargo, and Ports of lading of such vessel) and made out in such form as shall, from time to time, be directed by the Chief Customs Authority of the Presidency or place in which such River or Port is situated.

XXXIV. If, in any River or Port wherein a place has been so fixed by the Local Government, the Master or Commander of any vessel arriving from a Foreign Port or place shall wilfully omit, before passing beyond such place, to deliver a Report or Manifest in the form and containing the particulars indicated in the last preceding Section, in so far as they are applicable to his ship, cargo, and voyage; or if any Report or Manifest so delivered shall not contain a true specification of all goods imported in such vessel, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

On failure, Master to be liable to penalty.

XXXV. If, in any River or Port wherein a place has been fixed by the Local Government under Section XXXIII of this Act, the Master or Commander of any vessel arriving from any Foreign Port or place shall remain outside or below the place so fixed, such Master or Commander shall, nevertheless, so soon as the vessel shall anchor, deliver to the Pilot, Officer of Customs, or other person authorized to receive the same, a Report or Manifest as provided in the said Section. If any Master or Commander so remaining outside or below any such fixed place, shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver his Report or Manifest, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for failure to report when vessel anchors below reporting station, or to deliver a Manifest of the Cargo.

XXXVI. If, after any vessel arriving from any Foreign Port or place shall have entered any Port in British India at which a Custom House is established, and in which a place shall not have been fixed under Section XXXIII of this Act, the Master or Commander of such vessel shall wilfully omit, for the space of twenty-four hours after anchoring, to deliver as required by that Section his Report or Manifest to the Pilot, Officer of Customs, or other person authorized to receive the same, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for not delivering Report or Manifest within 24 hours after anchoring.

XXXVII. If

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XXXVII. If any Pilot, Officer of Customs, or other person authorized to receive a Report or Manifest from any Master or Commander of a vessel, shall refuse so to do, he shall, in every such case, be liable to a penalty not exceeding five hundred Rupees.

Penalty for Pilot, &c., not receiving Report or Manifest.

XXXVIII. If any vessel arriving from any Foreign Port or place at any Port in British India, shall, after having come to its proper place of mooring or unlading, remove from such place, except with the authority of the Master Attendant or Harbour Master, obtained in accordance with the provisions of Act XXII of 1855 (*for the regulation of Ports and Port-dues*), directly to some other place of mooring or unlading, the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees, and the vessel shall not be allowed to enter until the penalty is paid.

Penalty for vessel removing from place of mooring, or unlading, without due authority.

XXXIX. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint stations at which any vessel, arriving at any Port in such Presidency or place from any Foreign Port or place, may be required to bring to for the boarding of such vessel by an Officer of Customs deputed by the Officer in charge of the Custom House at such Port.

Stations may be appointed for Officers of Customs to board vessels arriving from Foreign Ports.

XL. If the Master or Commander of any vessel arriving at any Port in British India from any Foreign Port or place shall, when so required under the last preceding Section, fail to bring to at any such station as shall have been appointed by the Chief Customs Authority of the Presidency or place for the boarding of vessels by an Officer of Customs, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for not bringing to at boarding station.

XLI. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to depute at his discretion one or more Officers of Customs to board any vessel arriving at such Port. Every Officer of Customs so sent, shall remain on board of such vessel by day and by night until it be otherwise

Officer in charge of Custom House may depute Officers of Customs to board ships.

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otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the discharge of cargo may take place without the presence of an Officer of Customs.

XLIII. Every Master or Commander of a vessel, who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty not exceeding five hundred Rupees for each day during which such Officer shall not be received on board; and the vessel shall not be allowed to enter until the penalty is paid.

XLIII. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall in every such case be liable to a penalty not exceeding five hundred Rupees.

XLIV. Every Officer of Customs, deputed as above provided on board of any vessel; shall have free access to every part thereof, and shall have power to fasten down any hatchway or entrance to the hold, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board of such vessel. If any box, place, or closed receptacle in any such vessel be locked, and the keys be withheld, such Officer shall report the same to the Officer in charge of the Custom House, who may thereupon issue to the Officer on board, or to any other Officer under his authority, a written order to search; and, on production of such order, it shall be competent to the Officer bearing the same to require that any place, box, or closed receptacle in such vessel be opened in his presence; and, if it be not opened upon his requisition, to break the same open; and any goods that shall be found concealed therein, and that shall not be duly accounted for to the satisfaction of the Officer in charge of the Custom House, shall be liable to confiscation.

XLV. If

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XLV. If any Master or Commander of a vessel shall refuse to allow such vessel or any box, place, or closed receptacle in such vessel to be searched when so required by an Officer of Customs bearing a written order to search; or if an Officer of Customs shall place any lock, mark, or seal upon any goods, and such lock, mark, or seal shall be wilfully opened, altered, or broken, before due delivery of such goods; or if any such goods shall be secretly conveyed away; or if any hatchway or entrance to the hold, after having been fastened down by an Officer of Customs, shall be opened without his permission, in every such case the Master or Commander of such vessel shall be liable, upon conviction before a Magistrate, to a penalty not exceeding one thousand Rupees.

XLVI. No vessel arriving in any Port in British India from any Foreign Port or place, shall be allowed to break bulk until a Report or Manifest shall have been delivered as hereinbefore provided; nor until a copy of such Report or Manifest, together with an application for entry inwards, shall have been presented to the Officer in charge of the Custom House, and order shall have been given thereon by such Officer for the discharge of the cargo. The Officer in charge of the Custom House may refuse to give such order, until any Port-clearance, cockett, or other paper, which he shall know or have reason to believe had been granted at the place from which the vessel is stated to have come, shall likewise have been delivered to him. Nothing in this Section shall prevent an Officer in charge of a Custom House from granting, on receipt of the original Report or Manifest, and prior to the entry of the vessel at the Custom House, a special pass, under such rules as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, for the un-shipping of Bullion or Treasure.

XLVII. The Master or Commander of every vessel arriving from any Foreign Port or place shall, at the time of applying for entry inwards at any Port in British India, deliver to the Officer in charge of the Custom House, if required so to do, the bill of lading or a copy thereof for every part of the cargo laden on board, and shall answer all such questions relating to the vessel, cargo, crew, and voyage as shall be put to him by such Officer. If any such bill of lading or copy thereof shall be false; or if any such bill of lading or copy shall have been altered with fraudulent intent; or if the goods expressed in any such bill of

Penalty for Masters resisting search, &c.

Bulk not to be broken until Manifest, &c., delivered, and ship entered at Custom House.

Master, if required, to deliver Bill of lading, &c., to Officer in charge of Custom House.

Penalty for false entry, fraudulent alteration, &c.

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of lading or in any bill of lading of which a copy shall be so produced shall not have been *bond fide* shipped on board of such vessel; or if any such bill of lading so produced, or any bill of lading of which a copy shall be so produced by any such Master or Commander, shall not have been made previously to the departure of the vessel from the place where the goods expressed in such bill of lading were shipped; or if any part of the cargo shall have been staved, destroyed, or thrown overboard, or if any package be opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Officer in charge of the Custom House; in every such case the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees.

XLVIII. No goods shall be allowed to leave any vessel, unless they be duly entered in the Report or Manifest of such vessel. Goods not to leave ship unless entered in Manifest. Goods not agreeing in description and quantity with entry in Manifest liable to confiscation, or extra duty. If any goods be found on board in excess of those entered in the Report or Manifest, or not corresponding with the specification therein contained, the fact shall be reported by the Officer of Customs on board, and all such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the Chief Customs Authority of the Presidency or place shall direct.

XLIX. If any goods entered in the Report or Manifest shall not be found on board of the vessel, or if the quantity found be short, and if such deficiency be not accounted for to the satisfaction of the Officer in charge of the Custom House, the Master or Commander of such vessel shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be capable of being assessed therewith; or if they be not, to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown value.

L. Nothing contained in the two Sections last preceding shall be construed to prevent any Officer in charge of a Custom House from permitting the Master or Commander of any vessel to amend any obvious error, or to supply any omission resulting from accident or inadvertence, by furnishing an amended or supplementary Report or Manifest. But the receiving of such amended or supplementary document shall always be discretionary with the Officer in charge of the Custom House; who, if he decide to receive any such amended or supplementary Report or Manifest, may levy thereon

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thereon such fee as the Chief Customs Authority of the Presidency or place shall from time to time direct.

LII. A period of fifteen working days after the entry of a vessel not exceeding six hundred tons, or such other period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs) for the landing of import cargo from such vessel. One additional day shall in like manner be allowed for every fifty tons in excess of six hundred. If the period occupied in the landing of import cargo be in excess of that so allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period.

Period to be allowed for landing import Cargo.

Consequence of exceeding same.

LIII. If the importer, owner, or consignee of any goods (except such as shall have been declared by the Master or Commander as not to be landed), or the agent of such importer, owner, or consignee, shall not land such goods within fifteen working days after the entry of the vessel importing the same, or within such further period as the bill of lading of such vessel shall specify, the Master or Commander of the vessel, or the Officers of Customs on the application of such Master or Commander, may then carry such goods to the Custom House; and the Officer in charge of the Custom House shall thereupon be bound to take charge of, and to grant receipts for such goods; and, if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

Procedure in respect of goods not landed within time allowed.

LIII. If the cargo of any vessel, with the exception of a small quantity only of goods, shall have been landed within such period of fifteen days or such further period as the bill of lading shall specify, the Officers of Customs may, on the application of the Master or Commander of such vessel, direct that such remaining goods shall forthwith be carried in like manner to the Custom House.

And in case of goods being landed in time, with exception of only a small quantity.

LIV. If any earlier period than fifteen working days after the entry of any vessel is specified in the bill of lading of such vessel for the discharge of her cargo or any part thereof, and if the importer, owner, or consignee of such cargo,

Effect of not discharging cargo in any earlier period specified in the bill of lading.

or

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or the agent of such importer, owner, or consignee, shall not land the same within such specified period, the Master or Commander of such vessel, or the Officers of Customs on the application of such Master or Commander, may then carry such goods to the Custom House; and the Officer in charge of the Custom House shall thereupon be bound to take charge of and to grant receipts for such goods; and if notice in writing shall have been given that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, such Officer shall be bound to hold such goods until the freight, primage, duties, and other charges to which such goods are liable, shall be paid.

LV. At any time after the arrival of any vessel, the Officer in charge of the Custom House may, with the consent of the Master or Commander of such vessel, cause any small package or parcel of goods to be carried to the Custom House, there to remain for entry in charge of the Officers of Customs during the remainder of the working days allowed under the provisions of this or any other Act relating to Customs, for the landing of such package or parcel. If any package or parcel so carried to the Custom House shall remain unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master or Commander may give such notice as is provided in Section LIII of this Act, and the Officer in charge of the Custom House shall thereupon be bound to hold such package or parcel as provided in the said Section.

LVI. If the duties chargeable upon any goods carried to the Custom House under the provisions of any of the four Sections last preceding, together with the freight, primage, charges of landing and removal, rent and other charges, to which such goods shall be liable, shall not be paid within four months from the date of entry of the vessel, or if such goods shall not be duly warehoused within such period, such goods may, after due notice in the Official Gazette, be sold by public auction, and the proceeds thereof shall then be applied; first, to the payment of freight, primage, and general average; next, to the payment of duties; and then to the payment of other charges. The overplus, if any, shall be paid to the importer, owner, or consignee of the goods, or to his agent on his application for the same; provided that such application be made within one year from the sale of the goods, or that good reason be shown why such application was not so made. If any such goods be of a perishable

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perishable nature, the Officer in charge of the Custom House may at any time direct the sale thereof, and shall apply the proceeds in like manner. Nothing in this Section shall be held to authorize the passing for home consumption of any dutiable goods without payment of duties of Customs thereon.

LVII. If any goods be not cleared for home consumption or for warehouse within two months from the date of landing of such goods, or within such further period as the Officer in charge of the Custom House shall direct, such goods may, after due notice in the Official Gazette, be sold by public auction, and the proceeds thereof shall then be applied to the payment of duties and other charges. The overplus, if any, shall be paid to the importer, owner, or consignee of the goods, or to his agent on his application for the same; provided that such application be made within one year from the date of the sale of the goods, or that good reason be shown why such application was not so made.

LVIII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall on any Sunday, or on any Holiday or day on which the discharge of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be discharged from any vessel arriving at any Port in British India from any Foreign Port or place; nor, except with such written permission, shall any goods be so discharged on any day, except between such hours as the Chief Customs Authority shall, from time to time, appoint by notice in the Official Gazette; nor without the presence or authority of an Officer of Customs. Any Master or Commander of a vessel who shall cause or suffer any goods to be removed contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding one thousand Rupees; and all goods so unauthorizably removed shall be liable to confiscation.

LIX. If any goods shall be removed from on board of any vessel for the purpose of being landed and passed for importation, such goods shall be forthwith removed to and landed at the Wharf or other place appointed for the landing of such goods. If such goods be not so removed, or landed, or if the boat containing such goods be found out of the proper track between the vessel and such Wharf or other proper place of landing; and such deviation be not

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not accounted for to the satisfaction of the Officer in charge of the Custom House, such goods, together with any vessel or boat employed in removing them, shall be liable to confiscation.

LX. No goods which shall have been discharged from any vessel under the authority of an Officer of Customs shall be landed, except at the Wharf or other place appointed for the landing of such goods. No goods which shall have been discharged into any boat for the purpose of being landed shall, previously to their being landed, be trans-shipped into any other boat without the permission of an Officer of Customs. Any goods landed or trans-shipped contrary to the provisions of this Section shall be liable to confiscation.

Goods landed at any other than appointed Wharf or place liable to confiscation.

LXI. When any goods shall be sent from on board of any vessel for the purpose of being landed and passed for importation, there shall be sent with each boat-load, or other separate despatch, a boat-note specifying the number of packages so sent, and the marks and numbers or other description thereof. Each boat-note shall be signed by an Officer of the vessel, and likewise by the Officer of Customs on board, if any such Officer be on board. If any goods sent to be landed be found without a boat-note in any boat proceeding to land, such goods shall be liable to confiscation; or the person by whose authority the goods are being landed, or the person in charge of the boat, if it appear that the fault was with him, shall be liable to a penalty not exceeding twice the amount of duty leviable on the said goods.

Goods landed without a boat-note, liable to confiscation, and person in fault, to penalty.

LXII. The importer, owner, or consignee of any goods liable to duties of Customs, and intended to be delivered for home consumption on the landing thereof from the importing ship, or the agent of such importer, owner, or consignee, shall make entry of such goods by delivering to the Officer in charge of the Custom House a bill of entry thereof in such form and containing such particulars as may, from time to time, be directed by the Chief Customs Authority of the Presidency or place. The particulars of such entry shall correspond with the particulars given of the same goods and packages in the Report or Manifest of the ship. Whenever the value of any goods is required to be stated in the entry, the importer, owner, or consignee, or his agent, shall subscribe a declaration of the truth of such value at the foot of such entry. Provided that, if the importer, owner, or consignee

Entry for home consumption.

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consignee, or his agent, shall make a declaration before the Officer in charge of the Custom House to the effect that he is unable, from want of full information, to state the value or contents of any case, package, or parcel of goods, then the Officer in charge shall permit him, previous to the entry thereof, to open such case, package, or parcel, and examine the contents in presence of an Officer of Customs. Except as provided in Section XXVII of this Act for cases of obvious error, no re-valuation of goods assessed for duty on the declared value thereof shall be allowed after such goods shall have been removed from the Custom House.

LXIII. If, without entry duly made, any goods shall be taken or passed out of any Custom House or Wharf, the person so taking or passing such goods shall in every such case be liable to a penalty not exceeding five hundred Rupees. Provided that no entry shall be required in respect of passengers' baggage, which may be examined, landed, and delivered under such rules as shall from time to time be made under Section IV of this Act by the Chief Customs Authority of the Presidency or place. Any prohibited or dutiable goods found, either before or after landing, concealed in any such baggage, together with the other contents of the package in which they are found, shall be liable to confiscation.

LXIV. If, after any goods have been landed and before they have been passed through the Custom House, the importer, owner, or consignee, or his agent, or any one acting on his behalf, removes or attempts to remove them, with the intention of defrauding the Revenue, such goods shall be liable to confiscation; or, if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be capable of being assessed therewith; or, if they be not, to a penalty not exceeding one thousand Rupees for every missing or deficient package of unknown value.

LXV. No claim for any abatement or refund of duty on account of damage alleged to have been sustained before entry, shall be allowed in respect of any goods imported into any Port in British India, unless such claim be made in writing, and the damaged condition of such goods be ascertained and certified, on the first examination

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examination thereof, by a Custom House Appraiser, or by such other person as the Officer in charge of the Custom House shall appoint for the purpose.

LXVI. Goods, the damaged condition of which is ascertained and certified to the satisfaction of the Officer in charge of the Custom House, may, after notice in the Official Gazette, be sold by public auction at such time (within thirty days from the date of entry), and at such place, as the Officer in charge of the Custom House shall appoint. The duty on such goods shall be adjusted on the gross amount realized by their *bond fide* sale, as proved by the original account sales, without any abatement or deduction whatsoever, except of so much as represents the duties payable on the importation thereof. On goods the value of which shall have been fixed under the provisions of Section CLXXIX of this Act, no abatement of duties shall be allowed, unless they be deteriorated to the extent of one-fifth of their value. No abatement of duty on account of damage shall be allowed on Wines, Spirits, or Beer, or on any other Articles on which duties are levied on quantity and not on value.

LXVII. All goods derelict, jetsam, flotsam, and wreck brought or coming into any Port in British India, shall, at all times, be subject to the same duties to which goods of the like kind are subject on importation at such Port, unless it shall be shown to the satisfaction of the Officer in charge of the Custom House, that such goods are the produce or manufacture of any country or place, by virtue whereof they are entitled to be admitted duty free; or that such goods, if liable to duty, are entitled to an abatement in respect of damage.

LXVIII. The Officer in charge of the Custom House, whenever he shall see fit, may require that goods brought by Sea, and stowed in bulk, shall be weighed or measured on board-ship before landing, and may levy duty according to the result of such weighing or measurement.

LXIX. Any portion of an import cargo intended for another Port, or any ship's stores intended for the home voyage, may be declared by the Master or Commander of any vessel as not to be landed, and may thereupon, with the special sanction of the Officer in charge of the Custom House, be retained on board, and such cargo or ship's stores so retained shall not be subject to the payment of duty. Provided that

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that all such cargo and ship's stores shall be entered in the Export Manifest of the vessel, as cargo or ship's stores not landed, and on which no duty has been paid. Nothing in this Section shall prevent the Officer in charge of the Custom House from sealing up, or otherwise securing, if he see reason for so doing, any portion of such cargo or ship's stores during the vessel's stay in Port.

WAREHOUSING.

LXX. It shall be lawful for any person who has imported any goods into any warehousing Port in British India to deposit such goods, without payment of duty on the first entry thereof, in any public or private warehouse, approved, appointed, or licensed under this Act.

Deposit of goods in warehouse without payment of duty.

LXXI. Every building in any warehousing Port or place which the Chief Customs Authority of the Presidency or place shall, from time to time, approve or appoint for the purpose, shall be a public warehouse for the reception of goods under this Act. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs of the Port or place in which it is situated. The warehouse-keeper shall, to the extent provided in Sections LXXVI and XCIII of this Act, and not otherwise, be responsible for the charge of all goods deposited in his warehouse, and for their due reception therein and delivery therefrom.

Public warehouses.

Responsibility of keeper.

LXXII. The Chief Customs Authority of the Presidency or place may from time to time determine in what divisions of any public warehouse, and in what manner, and on what terms, including rates of rent, any goods, and what sort of goods, may be deposited without payment of duty on the first entry thereof. A table of the rates of rent so fixed for every public warehouse shall be placed in a conspicuous part thereof.

Chief Customs Authority to decide what goods may be deposited in public warehouse, and on what terms.

LXXIII. At any warehousing Port or place, the Chief Officer of Customs of the Port or place shall have power to license private warehouses for the reception of goods under this Act without payment of duty on the first entry thereof. Every license for a private warehouse so granted shall, unless it be otherwise provided in the license, be liable to be revoked after one month's notice by the Chief Officer of Customs of the Port or place in which such warehouse is situated.

Chief Officer of Customs may license private warehouses at any warehousing Port or place.

LXXIV. Every

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LXXIV. Every application for a license for a private warehouse shall be in writing and shall be drawn up in the form marked A annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

LXXV. Every application for the admission of goods into any public or private warehouse shall be in writing, and shall be drawn up in the form marked B annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place, and shall be signed by the applicant.

LXXVI. No goods shall be warehoused without payment of duty on the first entry thereof unless such goods shall have been assessed for Customs duty in like manner as goods intended to be passed for home consumption. The warehouse-keeper in respect of goods lodged in a public warehouse, and the person who obtained the license in respect of goods lodged in a private warehouse, shall be answerable for the weight or gauge reported by the Custom House Officer who shall have assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in Section XCV of this Act. Nothing in this Section shall interfere with the re-assessment for duty of warehoused goods on their clearance for home consumption, should an alteration of any duty or of any fixed valuation for duty render such re-assessment requisite with reference to the provisions of Section XXIX of this Act.

LXXVII. When an application shall have been made for the warehousing of any goods under this Act, and when such goods shall have been assessed for duty as directed in the last preceding Section, the importer, owner, or consignee, or his agent, shall be required to execute a bond for the amount of such duty in the form marked C annexed to this Act, or in such other form as shall from time to time be prescribed by the Chief Customs Authority of the Presidency or place. Every such bond shall relate to the duties chargeable on the cargo or portion of the cargo of one vessel only.

LXXVIII. Every

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LXXVIII. Every bond shall be for twice the amount of duty assessed on the goods to which it relates, and shall stipulate for the payment, on demand, of any sum due on account of any such goods, together with interest on such sum from the date of demand at such rate, not exceeding six per cent. per annum, as shall be fixed by the Chief Customs Authority of the Presidency or place. Every person who shall execute any such bond shall be bound thereby for the payment of all duties, interest, and charges that shall be claimable on account of the goods, and of penalties incurred for violation of the Customs law in respect to the same.

LXXIX. When any such bond shall have been executed, the goods to which such bond relates shall be allowed to remain in warehouse for a period not exceeding three years, without being liable to the demand of Import duty.

Period for which goods may remain warehoused under bond.

LXXX. If any goods entered to be warehoused shall be carried into the warehouse, unless with the authority or under the care of the proper Officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such Officers shall direct, such goods shall be liable to confiscation, and the person so carrying them shall be liable to a penalty not exceeding one thousand Rupees.

Penalty for improper carrying into warehouse.

LXXXI. When the provisions of Sections LXXV, LXXVI, LXXVII, and LXXVIII shall have been complied with in respect to any goods, such goods shall be forwarded in charge of an Officer of Customs to the warehouse in which they are to be deposited. There shall be sent with the goods a pass in which the name of the importing vessel, and of the bonder, the marks, numbers, and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited, shall be specified. On receipt of the goods into the warehouse, the correctness of the pass, if it be correct, shall be duly certified by the proper Officer, and the pass shall be returned to the Officer in charge of the Custom House, after which the warehousing of such goods shall be deemed to have been completed. If any goods entered to be warehoused shall be withheld, or removed from any proper place of examination, before they shall have been examined and certified by the proper Officer, it shall be deemed that such goods have not been duly warehoused, and they shall be liable to confiscation.

Procedure in respect of goods to be warehoused.

Proviso as to confiscation.

LXXXII. When

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LXXXII. When goods are passed by tale or by package, the importer, owner, or consignee of such goods, or his agent, shall, for every omission or mis-description thereof, tending to injure the Revenue, be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or mis-description, unless it shall be proved to the satisfaction of the Officer in charge of the Custom House that the variance was accidental. If the quantity or value of any goods shall have been over-stated on importation, the error may be rectified at any time before the warehousing of the goods shall be completed.

LXXXIII. No package, butt, cask, or hogshead shall be admitted into any public or private warehouse, unless it bear the marks and numbers specified in the pass for its admission. All goods shall be warehoused in the packages, butts, casks, or hogsheads in which they shall have been imported, except as provided in Section XCII of this Act. If any such goods be not so warehoused, or if any alteration be made in goods so warehoused, or in the packing thereof, except as provided in the said Section, or if any such goods be removed from the warehouse in which they were originally deposited, except in presence or with the sanction of the proper Officer, or under the proper authority for their delivery, such goods shall be liable to confiscation.

LXXXIV. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall neglect to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof, he shall for every such neglect be liable to a penalty not exceeding fifty Rupees.

LXXXV. If the keeper of any public warehouse, or the person who has obtained a license for any private warehouse, shall fail, on the requisition of any Officer of Customs, to produce any goods which shall have been deposited in such warehouse, and which shall not have been duly cleared and delivered therefrom, he shall, for every such neglect, be liable not only to pay the duties due on such goods, but also to a penalty not exceeding fifty Rupees in respect of every package or parcel so missing or deficient.

LXXXVI. If

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LXXXVI. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or after being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, such goods shall be liable to confiscation.

Goods entered to be warehoused, if not duly warehoused, or if concealed or removed, liable to be confiscated.

LXXXVII. The Officer in charge of the Custom House shall have authority at any time to issue his written order to cause any goods or packages lodged in any public or private warehouse to be opened, weighed, or otherwise examined as he shall direct; and after any goods shall have been so opened or examined, to cause the same to be sealed or marked in such manner as to him may seem fit. When any goods shall have been so sealed and marked, after examination, they shall not be again opened without permission from the Officer in charge of the Custom House; and when any such goods shall be opened with the permission of such Officer, the packages shall, if it shall seem fit to such Officer, again be sealed or marked as before.

Officer in charge of Custom House may cause packages lodged in warehouse to be opened and examined.

LXXXVIII. The Officer in charge of the Custom House, or any Officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act; and if the person who has obtained a license for any such private warehouse shall not open the same when required so to do by any Officer entitled under this Act or under any other law to have access thereto, or shall, upon demand made by any such Officer at any time within the hours of business at the Port, refuse access to any such Officer, such person shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to have his license forthwith cancelled and withdrawn.

Penalty for holder of license of private warehouse, refusing access to Customs Officers.

LXXXIX. Every bond executed for duty chargeable on goods deposited in any private warehouse shall become due and may be put in suit for the levy of such duties and other demands of Customs after seven days shall have passed from the date on which the Officer in charge of the Custom House shall have given notice that the license for such warehouse is withdrawn.

When bond shall become due, for duty on goods in private warehouse deprived of license.

XC. Any

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Xc. Any importer, owner, or consignee of goods lodged in a public or private warehouse under this Act, or the agent of any such importer, owner, or consignee shall, at any time within the hours of business, have access to his goods in presence of an Officer of Customs, and an Officer of Customs shall be deputed to accompany any such person upon application for the purpose being made in writing to the Officer in charge of the Custom House. When an Officer of Customs is deputed as above, the person making the application shall, if required so to do, pay into the hands of the Officer in charge of the Custom House a sum sufficient to meet the expense of employing a special Officer for this purpose, whenever the Officer in charge of the Custom House shall find it expedient to employ such special Officer.

Xci. If the importer, owner, or consignee of any warehoused goods, or the agent or any person in the employ of such importer, owner, or consignee, shall clandestinely open any warehouse, or, except in presence of the proper Officer of Customs, gain access to his goods, such importer, owner, consignee, or agent shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Xcii. With the sanction of the Officer in charge of the Custom House, and after such notice given, and under such rules and conditions as the Chief Customs Authority of the Presidency or place shall from time to time prescribe, it shall be lawful for any importer, owner, or consignee of goods, or his agent, either before or after warehousing, to sort, separate, pack, and re-pack any goods and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof (such goods to be re-packed in the packages in which they were imported, or in such other packages as the Officer in charge of the Custom House shall permit); and also to fill up any casks of Wine, Spirits, or Beer from any casks of the same secured in the same warehouse; and also to mix any Wines of the same sort, erasing from the cask all import brands, unless the whole of the Wine so mixed be of the same brand; and also to take such samples of goods as may be allowed by the Officer in charge of the Custom House, with or without entry, and with or without payment of duty, except as the same may eventually become payable on a deficiency of the original quantity; and after

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after such goods have been so separated and re-packed in proper or approved packages, the Officer in charge of the Custom House may, at the request of the importer, owner, or consignee of such goods, or his agent, cause or permit any refuse, damaged, or surplus goods remaining after such separation or re-packing (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

XCIII. No importer, owner, or consignee of goods shall be entitled to claim from the Officer in charge of the Custom House, or from any keeper of a public warehouse, compensation for any loss or injury that may occur to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of the warehouse-keeper or of an Officer of Customs.

Compensation for loss or injury not admissible, except in case of proved wilful neglect, &c.

XCIV. If any goods warehoused or entered to be warehoused, or entered to be delivered from a warehouse, shall be lost or destroyed by unavoidable accident or delay either on board of any vessel, or in landing, or during receipt into the warehouse, or in the warehouse, the Chief Customs Authority of the Presidency or place may remit the duties due thereon or return them if paid. Provided that, if any goods be so destroyed in a private warehouse, notice thereof be given to the Officer in charge of the Custom House within forty-eight hours after the discovery of such destruction. If goods lodged in a warehouse shall receive damage through unavoidable accident, they shall be re-assessed for duty according to their actual value, and a new bond for the same shall be executed for the unexpired term of warehousing.

Chief Customs Authority may remit duties on warehoused goods lost or destroyed, and if goods are damaged, duty to be levied on actual value.

XCV. The Import duty on all goods shall be settled on the quantity or value thereof, as the case may be, registered at the time of importation, without any deduction whatever. Provided that if it shall appear, at the time of clearing any Wines, Spirits, Beer, or Salt from any warehouse, that a deficiency exists, an allowance (on account of ullage and wastage) shall be made in adjusting the duties thereon, to an extent not exceeding the rates specified below, or in such Table as may from time to time be

Import duty to be on the quantity or value registered at time of importation.

Proviso as to Wines, Spirits, Beer, or Salt.

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be prescribed in this behalf by the Local Government and notified in the Official Gazette :—

Rates of ullage or wastage in respect to Wines, Spirits, and Beer in cask.

For any time not exceeding	6 months	...	...	...	...	...	2½ per Cent.
Exceeding 6 months and not exceeding	12 months	...	...	...	...	...	5 „
Exceeding 12 months and not exceeding	18 months	...	...	...	...	...	7½ „
Exceeding 18 months and not exceeding	2 years	...	...	...	...	...	10 „
Exceeding 2 years and not exceeding	3 years	...	...	...	...	...	12½ „

When Salt is warehoused in a Government Golah or Store-house under charge of a Government Officer, duty of Customs shall be chargeable only on the amount actually cleared.

The rate of wastage to be allowed in adjusting the duties on Salt warehoused in a private Golah or Store-house, shall be prescribed from time to time by the Local Government and notified in the Official Gazette.

XCVI. If any goods lodged in a private warehouse shall be found to be deficient at the time of delivery therefrom, the person who obtained the license for such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty equal to five times the duty chargeable on the goods so deficient. Provided that nothing in this Section shall apply to any Wines, Spirits, Beer, or Salt, the deficiency in which is proved to be due solely to ullage or wastage; and that it shall be competent to the Chief Customs Authority of any Presidency or place to direct, in respect to any such article, and for the purposes of this Section, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in the last preceding Section.

XCVII. If any goods lodged in a private warehouse shall be found to exceed the registered quantity, such excess, unless accounted for to the satisfaction of the Officer in charge of the Custom House, shall be charged with five times the ordinary duty thereon. When any penalty shall be incurred under this or the last preceding Section, the goods in respect of which such penalty is incurred shall not be removed until the penalty is paid.

XCVIII. No goods shall be removed from any warehouse, except after application to the Officer in charge of the Custom House, for permission to pass the goods for exportation by Sea to some Foreign Port or place; or for home consumption, in like manner as other goods are passed through the Custom House;

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House; or for removal to another warehouse, as provided in Sections CV, CVI, CVII, and CVIII of this Act.

XCIX. Application to remove goods from any warehouse shall be made in the form marked D annexed to this Act, or in such other form as the Chief Customs Authority of the Presidency or place may from time to time prescribe. Such application shall ordinarily be made to the Officer in charge of the Custom House twenty-four hours before it is intended so to remove such goods.

Form of application for removal of goods. Twenty-four hours' notice to be given.

C. If any goods shall be taken out of any warehouse otherwise than as is provided in this Act, the bonder shall forthwith pay the duties due upon such goods; and every person who shall so take out any goods without payment of duty, or who shall aid, assist, or be concerned therein, shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If the person so offending be an Officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the importer, owner, or consignee of such goods, no duty shall be payable in respect of such goods, and any damage so occasioned by such Officer shall, with the sanction of the Chief Customs Authority of the Presidency or place, be repaid by the Officer in charge of the Custom House to such importer, owner, or consignee.

Penalty if goods be taken out of warehouse without entry.

CI. The expenses of carriage, packing, and stowage of goods on their reception into or removal from a warehouse, shall, if paid by the Officer in charge of the Custom House or by the warehouse-keeper, be chargeable on the goods, and be defrayed by the importer, owner, or consignee, in like manner as the duties of Customs.

Expenses of carriage, packing, &c., to be borne by owners.

CII. If goods be lodged in a public warehouse, the importer, owner, or consignee shall further pay monthly, on receiving a bill or written demand for the same from the warehouse-keeper, the rent and warehouse dues. If any such bill for rent or warehouse dues be not discharged within ten days from the date of presentation, the Officer in charge of the Custom House shall have power, in liquidation of such demand, (any transfer or assignment of the goods notwithstanding) to cause to be sold by public auction, after due notice in the Official Gazette, such sufficient portion of the goods as he may select. Out of the proceeds of such

Payment of rent and warehouse dues. In case of failure, goods may be sold, &c.

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such sale the Officer in charge of the Custom House shall first satisfy the demand for the liquidation of which the sale was ordered, and shall then pay over the surplus, if there be any, to the importer, owner, or consignee; provided that application for the same be made within one year from the date of the sale of the goods, or that good reason be shown why such application was not so made.

Disposal of proceeds.

CIII. If any goods warehoused as provided in this Act shall be removed or taken from the warehouse, otherwise than for removal to another warehouse as provided in Sections CV, CVI, CVII, and CVIII of this Act, or for exportation by Sea to some Foreign Port or place; or if any goods shall not have been cleared from the warehouse and so exported at the expiration of the time during which such goods are permitted by this Act to remain in warehouse, the Officer in charge of the Custom House shall thereupon demand the full amount of import duty which is chargeable on account of such goods, together with all charges or penalties due on account of them.

On goods being removed otherwise than for export, &c., full duty to be paid.

CIV. If any importer, owner, or consignee shall fail to pay any duty or penalty that shall fall due on account of goods warehoused under this Act, it shall be lawful for the Officer in charge of the Custom House either to proceed upon the bond executed by such importer, owner, or consignee, or to cause such portion as to him shall seem fit of the warehoused goods, on account of which the duty or penalty is demanded, to be detained in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the importer, owner, or consignee), the goods so detained shall be liable to be sold by public auction in satisfaction of the demand after due notice in the Official Gazette. The proceeds of any sale so made of goods so detained, shall be written off upon the bond in discharge thereof to the amount received, less the charges of the sale; and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid over to the importer, owner, or consignee of the goods; provided that application for the same be made within one year from the date of the sale, or that good reason be shown why such application was not so made. No transfer or assignment of goods shall prevent the Officer in charge of the Custom House from proceeding against such goods in the manner above provided for any demand of Customs duties or penalty claimed thereon.

CV. Any

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CV. Any importer, owner, or consignee of goods warehoused under this Act, or any agent of such importer, owner, or consignee may, with the permission of the Chief Officer of Customs of the Port, and on such conditions and after giving such security as the Chief Customs Authority of the Presidency or place shall direct, remove goods from one public or private warehouse to another warehouse in the same Port. When any person shall desire so to remove any goods, he shall make application in the form marked E annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe.

Goods may be removed from one warehouse to another, application being made according to prescribed form.

CVI. Goods warehoused under this Act at any Port or place in British India may in like manner be removed by Sea or by inland carriage in order to be re-warehoused at any other Port or place in British India in which the like kind of goods may lawfully be warehoused. Such goods may also again in like manner be removed to any other such Port or place to be there again re-warehoused. When any person shall desire so to remove any goods, he shall make application to the Chief Officer of Customs of the Port or place at which they are warehoused, stating the particulars of the goods to be removed, and the name of the Port or place to which it is intended that they shall be removed, together with such other information, and in such manner and form, as the Chief Customs Authority of the Presidency or place shall from time to time prescribe.

Bonded goods may be removed from one Port to another.

Procedure.

CVII. When permission is granted for the removal of any goods from one warehousing Port or place to another under the last preceding Section, an account containing the particulars thereof shall be transmitted by the proper Officer of the Port or place of removal to the proper Officer of the Port or place of destination, and the person requiring the removal shall enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and warehousing thereof at the Port or place of destination, within such time as the Chief Customs Authority of the Presidency or place shall direct. Such bond may be taken by the proper Officer, either of the Port or place of removal, or of the Port or place of destination, as shall best suit the residence or convenience of the persons interested in such removal. If such bond shall be taken at the Port or place of destination, a certificate thereof, signed by the proper Officer of such Port or place shall,

Officers at Port of removal to transmit account of goods to Officers at Port of destination. Owner to execute bond for due arrival, &c.

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shall, at the time of the entering of such goods, be produced to the proper Officer of the Port or place of removal, and such bond shall not be discharged unless such goods shall be produced to the proper Officer, and duly re-warehoused at the Port or place of destination, within the time allowed for such removal, or shall be otherwise accounted for to the satisfaction of such Officer; nor until the full duties due upon any deficiency of such goods, not so accounted for, shall have been paid.

CVIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to permit any person desirous of removing Remover may enter into a general bond. warehoused goods, to enter into a general bond, with such sureties, in such amount, and under such conditions, as such Chief Customs Authority shall approve, for the removal from time to time of any goods from one warehouse to another, either in the same or in a different Port or place, and for the due arrival and re-warehousing of such goods at the Port or place of destination, within such time as the said Chief Customs Authority shall direct.

CIX. Upon the arrival of warehoused goods at the Port or place of destination, they shall be entered and warehoused in like Goods on arrival at Port of destination to be subject to same laws as goods on first importation. manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry and warehousing of such last mentioned goods.

CX. When goods are brought in any vessel to any Port in British India and application is made for leave to tranship such goods for removal to some other Port in British India, such transshipment shall be allowed without the payment of duty at the Port of transshipment, provided that the person requiring such transshipment shall enter into a bond with such Goods brought into one Indian Port, but intended for another Indian Port, may be transhipped without payment of duty, on security being given. security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as the Chief Officer of Customs of the Port of transshipment shall direct. Such goods shall thereupon be treated in all respects as warehoused goods, removed under the provisions of Sections CVI and CVII of this Act. An Officer of Customs shall, in every case, be deputed to superintend the removal of such goods from vessel to vessel.

CXI. If

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CXI. If, on the arrival at the Port of destination of goods removed under

On arrival at destination of goods removed under Section CX, they may, after formal re-warehousing, be entered for exportation or home use on payment of duties.

the last preceding Section, the person making the removal shall be desirous forthwith to export such goods by Sea to some Foreign Port or place or to pay duty thereon for home consumption without actually lodging the goods in the warehouse for which they had been entered, the Officer in charge of the Custom House at such Port of destination may, after all the formalities of entering and examining such goods for re-warehousing shall have been duly performed, permit the goods to be entered and shipped for exportation, or to be entered and delivered for home consumption, upon payment of the duties due thereon, in like manner as if such goods had been actually lodged in such warehouse. All goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

CXII. When any goods warehoused as provided in this Act shall be re-

Removal of goods to be noted on the bond, with particulars.

moved from any public or private warehouse, the Officer in charge of the Custom House shall cause such removal to be noted on the back of the bond. Every note so made shall specify the quantity and description of goods removed, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the Export Pass under which they have been taken away, if removed for exportation by Sea, or of the Import Pass or order, if removed for home consumption, and the amount of duty (if any) paid.

CXIII. A register shall be kept of all bonds entered into for Customs

A register of bonds to be kept. When the bonds are to be cancelled and returned to the obligee.

duties on goods warehoused as provided in this Act, and entry shall be made in such register of all particulars specified in the last preceding Section. When the register shall show that the entire quantity of the goods covered by any bond has been withdrawn from warehouse, either owing to the goods being passed for home consumption on the payment of duties, or owing to their re-exportation by Sea to some Foreign Port or place, and when all charges and penalties which have been incurred on account of such goods shall have been paid, it shall be competent to, and shall be the duty of, the Officer in charge of the Custom House to cancel such bond, as discharged in full, and to deliver it, so cancelled, to the person who shall have executed or who shall be authorized to receive it.

CXIV. In

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Duty on warehoused goods to be settled within three years.

CXIV. In no case shall the settlement of duty on warehoused goods be delayed beyond three years from the date of the first warehousing of the goods in British India.

Provisions relating to private warehouses applicable to Bengal Bonded Warehouse Association.

CXV. All the provisions of this Act relating to private warehouses shall be applicable to all warehouses wherein the Bengal Bonded Warehouse Association shall receive bonded goods.

EXPORTATION.

Permission for entry outwards to be obtained before export cargo is put on board.

CXVI. No vessel shall be entitled to entry outwards, or to take on board any part of her export cargo, until a written application shall have been duly made to the Officer in charge of the Custom House by the Master or Commander of such vessel, or by his authorized agent, nor until an order shall have been given thereon by such Officer for such entry or shipment of cargo. Every application made under this Section shall specify the name, tonnage, and nation of the vessel, the name of the Master or Commander, and the name of every place for which cargo is to be shipped. If any goods be taken on board of any vessel at any Port in British India before she shall have been so entered outwards at such Port, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees.

Penalty.

Period allowed for the shipment of export cargo.

CXVII. A period of fifteen working days, after the expiration of the period allowed for discharging import cargo under Section LI of this Act, or such further period as the Officer in charge of the Custom House shall direct, shall be allowed (without charge for the Officer of Customs) for the shipment of export cargo on board of every vessel not exceeding six hundred tons. One additional day shall in like manner be allowed for every fifty tons in excess of six hundred. If the period occupied in the shipment of export cargo be in excess of that allowed, the vessel shall be charged with the expense of the Officer of Customs at a rate not exceeding five Rupees per diem (Sundays and holidays excepted) for such excess period. Due allowance shall in such case be made for any period during which a vessel, after the completion of the discharge of import cargo, and before the commencement of the shipment of export cargo, shall be laid up by the withdrawal of the Officer of Customs upon application from the Master or Commander

Consequence of exceeding same.

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Penalty for lading in the absence of Customs Officer.

mander. If the Master or Commander of any vessel so laid up shall, before application is made by him or his agent for an Officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, such Master or Commander shall be liable to a penalty not exceeding one thousand Rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and if not protected by a pass, shall be liable to confiscation.

CXVIII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passenger's baggage, shall, on any Sunday, or on any holiday or day on which the shipping of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be shipped or water-borne to be shipped for exportation from any Port in British India; nor, except with such written permission, shall any goods be so shipped or water-borne to be shipped on any day except between such hours as such Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a Wharf duly appointed for such purpose; nor without the presence of the proper Officer of Customs; nor before due entry outwards of the exporting vessel, and of the goods; nor before such goods shall have been duly cleared for shipment. Any person who shall cause or suffer any goods to be shipped or water-borne to be shipped contrary to any of the provisions of this Section shall, in every such case, be liable to a penalty not exceeding one thousand Rupees; and any goods so unauthorizedly shipped or water-borne for shipment, together with any vessel in which they are being so water-borne, shall be liable to confiscation.

Penalty for contravention.

Customs Officer may open package and examine goods shipped.

CXIX. It shall be lawful for an Officer of Customs to open any package, and fully to examine any goods shipped or brought for shipment at any place in British India.

CXX. It shall be competent to the Officer in charge of the Custom House at any Port in British India at any time to send at his discretion one or more Officers of Customs on board of any vessel clearing from such Port. Every Officer of Customs so sent shall remain on board of such vessel by day

Officer in charge of Custom House may send Officers of Customs on board of any vessel clearing from Port.

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day and by night, until it shall be otherwise ordered by the Officer in charge of the Custom House. Provided that it shall be competent to the Officer in charge of the Custom House to direct, whenever he may see fit so to do, and on such conditions as he may see fit to impose, that the shipment of cargo may take place without the presence of an Officer of Customs.

And may allow shipment without presence of Officer.

CXXI. Every Master or Commander of a vessel who shall refuse to receive on board an Officer of Customs deputed as above provided, shall be liable to a penalty not exceeding five hundred Rupees for each day during which such Officer shall not be received on board; and the vessel shall not be allowed to take in cargo until the penalty is paid.

Penalty for refusal to receive on board a deputed Officer of Customs.

CXXII. Every Master or Commander of a vessel, who is bound to receive on board an Officer of Customs under Section CXX of this Act, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water and with the means of cooking on board. If any Master or Commander shall wilfully disobey the directions contained in this Section, he shall in every such case be liable to a penalty not exceeding five hundred Rupees.

One servant to be received on board with each Officer of Customs.

Accommodation of Officer, &c.

Penalty.

CXXIII. No goods shall be shipped or water-borne to be shipped for exportation, until the exporter or his agent shall have filled in and delivered to the Officer in charge of the Custom House, or other proper Officer, a shipping bill of such goods in the form marked F appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place,

Exporter to deliver shipping bill before shipping any goods.

CXXIV. Before any warehoused goods, or goods subject to duties of Excise, or goods entitled to drawback of Customs on exportation, or goods exportable only under particular rules or restrictions, shall be permitted to be exported, the exporter or his agent shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Officer in charge

On entry outwards, bond-note to be given for the shipping and landing.

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charge of the Custom House shall direct, with one sufficient surety that such goods shall be duly shipped, exported, and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such Officer.

CXXV. When any goods shall be sent for the purpose of being shipped for exportation on board of any vessel, there shall be sent with each boat-load or other separate despatch a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof. Each boat-note shall be signed by the proper Officer of Customs, and shall be delivered to the Officer of Customs who is on board of the vessel on which such goods are to be shipped, if any such Officer be on board. If no such Officer be on board, every such boat-note shall be delivered to the Master or Commander of the vessel; or to an Officer of the vessel appointed by such Master or Commander to receive it. If any person so receiving any such boat-note shall fail to deliver it, when required so to do by any Officer of Customs authorized to make such requisition, such person shall be liable to a penalty not exceeding five hundred Rupees.

Boat-note.

Penalty for non-delivery of boat-note.

CXXVI. No vessel, whether laden, partially laden, or in ballast, shall depart from any Port in British India until a Port-clearance shall have been granted by the Officer in charge of the Custom House or other Officer duly authorized to grant the same. Every application for Port-clearance shall be made by the Master or Commander at least twenty-four hours before the intended departure of the vessel; and every Master or Commander of a vessel so applying for Port-clearance shall answer to the proper Officer of Customs such questions touching her departure and destination as shall be demanded of him. If any Master or Commander of a vessel shall attempt to depart without a Port-clearance, such Master or Commander shall be liable to a penalty not exceeding five hundred Rupees. If any vessel shall actually depart without a Port-clearance, the Master or Commander shall be liable to a penalty not exceeding one thousand Rupees; and such penalty may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of departure without Port-clearance purporting to be signed by the Chief Officer of Customs of the Port from which any vessel is stated to have so departed, shall be sufficient *prima facie* proof of the fact so certified.

No vessel to depart without a Port-clearance.

Penalties.

CXXVII. Except

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CXXVII. Except when duly appointed by the Master Attendant at any Port, or by some other Officer duly empowered in that behalf by the Local Government, no Pilot shall take charge of any vessel proceeding to Sea, unless the Master or Commander of such vessel shall produce a Port-clearance. No Pilot to take charge of any vessel proceeding to Sea without production of Port-clearance.

Every person convicted before a Magistrate of an infraction of this rule, shall be liable to a penalty not exceeding one thousand Rupees. Penalty.

CXXVIII. The Master or Commander of every vessel intending to leave any Port in British India shall, at the time of applying for Port-clearance, deliver to the Officer in charge of the Custom House, or other duly authorized Officer, a Manifest in duplicate according to such form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, containing a full and true specification of all goods to be exported in the vessel; and shall also deliver to the Officer in charge of the Custom House, or other duly authorized Officer, such certificates as the Officer in charge of the Custom House, acting under the general instructions of such Chief Customs Authority, shall require. The Master of a vessel, on applying for Port-clearance, to deliver a Manifest and certificates.

The Officer in charge of the Custom House, or other duly authorized Officer, when satisfied with the said certificates, and as to the correctness of the Manifest, shall grant a Port-clearance to the Master or Commander, and shall return at the same time to such Master or Commander one copy of the Manifest duly countersigned by the proper Officer of Customs.

CXXIX. It shall be competent to the Officer in charge of the Custom House to refuse Port-clearance to any vessel until the required Manifest and certificates are produced, and until all Port-dues and other charges and penalties due by such vessel, or by the Master or Commander thereof, are duly paid or their payment secured by such guarantee, or by a deposit at such rate, as the Officer in charge of the Custom House shall direct. Port-clearance may be refused unless all documents are delivered and charges paid.

CXXX. If any goods liable to duty on importation, or taken from a warehouse to be exported, or entitled to drawback on exportation, which are enumerated in the Manifest of any vessel, shall not be duly shipped before the departure of such vessel, or shall not be duly certified by the proper Officer

Certain goods if entered in Manifest and not shipped, liable to confiscation. Penalty for shipment of goods not in Manifest, &c.

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Officer as short-shipped, such goods shall be liable to confiscation. If any goods not enumerated in such Manifest shall be taken on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding fifty Rupees in respect of every package of such goods. If any goods duly shipped on board of any such vessel be landed at any place other than that for which they shall have been so cleared, the Master or Commander of such vessel shall, unless the circumstance be accounted for to the satisfaction of the Officer in charge of the Custom House, be liable to a penalty not exceeding three times the value of such goods so landed.

CXXXI. When goods are passed through the Custom House for shipment on an application presented after Port-clearance shall have been granted, two per cent. upon the market value of any such goods not liable to duty, or liable to specific duties according to weight or quantity only, or to duty according to value, and upon the Tariff value of goods so passed, which are liable to duties on fixed Tariff valuations, shall in every case be levied in addition to any duty to which such goods shall be ordinarily liable. Provided that nothing in this Section shall be deemed to apply to any shipment of Treasure or Opium.

Additional charge on goods passed for shipment after Port-clearance has been granted.
CXXXII. Upon an application being made to the Officer in charge of the Custom House, the duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be returned to the person on whose behalf such duty was paid. Provided that no such refund shall be allowed unless application to re-land shall have been made, or notice of non-shipment shall have been given, before the vessel on which such goods were intended to be shipped, or from which they were re-landed, shall have left the Port.

Duty on goods not shipped or re-landed may be returned on application.
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CXXXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to appoint, for any Port within such Presidency or place, stations at which any vessel departing from such Port may be required to bring to for the landing from such vessel of Officers of Customs, or for further examination previous to such departure,

CXXXIV. If

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Penalties in case of vessels not bringing to at prescribed Stations.
CXXXIV. If the Master or Commander of any vessel departing from any Port in British India shall, when so required, fail to bring to at any station that shall have been appointed by the Chief Customs Authority of any Presidency or place under the last preceding Section, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand Rupees. If any vessel shall actually depart after failing to bring to when required, at any station appointed under the last preceding Section, the penalty leviable under this Section from the Master or Commander of such vessel may be levied by the Chief Officer of Customs of any Port in British India to which such vessel shall proceed, or in which she shall be. A certificate of such failure to bring to when required, purporting to be signed by the Chief Officer of Customs of the Port from which the vessel is stated to have so departed, shall be sufficient *prima facie* proof of the fact so certified.

Goods re-landed from a vessel returning to Port, or putting into another Port, how to be dealt with.
CXXXV. If any vessel, after having cleared from any Port in British India, shall, without having discharged her cargo, return to such Port, or put into any other Port in British India not being a Free Port, any owner or shipper of cargo in such vessel, or the agent of any such owner or shipper, if he shall desire to land the same or any portion thereof for re-export, may make application to the Officer in charge of the Custom House; who, if he grant such application, shall thereupon send an Officer of Customs to watch the vessel, and to take charge of the cargo during such re-landing or removal from on board. Goods on board of such vessel shall not be allowed to be trans-shipped or re-exported free of duty, by reason of the previous settlement of duty at the time of first export, unless such goods shall be lodged and shall remain, under charge of an Officer of Customs, in a place appointed by the Officer in charge of the Custom House, until the time of re-export. All charges attending such custody shall be borne by the exporter.

Vessel returning to Port may enter, and land goods under Import rules.
CXXXVI. In any case of the return of any vessel to Port, after Port-clearance, it shall be lawful for the Master or Commander of such vessel, or for any owner or shipper of cargo therein, to enter such vessel and to land such cargo under the rules for the importation of goods. In every such case the Export duty shall be refunded to, and the amount paid in drawback shall be reclaimed from, such owner or shipper; and if any goods, on account of which
drawback

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drawback has been paid, be not found on board of any such vessel, the Master or Commander shall be liable to a penalty not exceeding the entire value thereof, unless the fact be accounted for to the satisfaction of the Officer in charge of the Custom House.

Penalty for deficiency.

DRAWBACK.

CXXXVII. Upon the re-export by Sea, to any Foreign Port or place, of any goods, except Salt or Opium, imported by Sea into British India from any Foreign Port or place, and upon which duties of Customs have been paid on importation, seven-eighths of such duty shall be repaid as drawback, and one-eighth shall be retained as reserved duty. Provided that in every such case the goods be identified to the satisfaction of the Officer in charge of the Custom House; and that the re-export be made within two years from the date of importation, as shown by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place shall, on sufficient cause for such extension being shown, in any case determine. No re-payment shall be made under this Section on account of any article entered in the Export Manifest of the Vessel as Ship's Stores. Articles on which, though they be not country articles, an Export duty is chargeable by law, shall not, on re-exportation, be entitled to claim exemption from such Export duty by reason of their having paid duty on importation. But it shall be lawful for the said Chief Customs Authority in any such case to direct that no reservation of any part of the Import duty be made on the re-exportation of such articles.

Amount of drawback allowable on re-export.

Conditions for grant of drawback.

CXXXVIII. No payment of drawback shall be made upon any goods re-exported from any Port in British India, unless the claim to receive such drawback be made and established at the time of re-export, nor unless payment be demanded within one year from the date of entry for shipment. No such payment of drawback shall be made until the vessel carrying the goods has put out to Sea.

Time to claim and demand payment of drawback.

CXXXIX. No drawback shall be allowed upon the exportation of any goods entered for drawback, which shall be of less value than the amount of the drawback claimed. All such goods so entered shall be liable to confiscation.

Drawback not allowed on goods of value less than amount claimed. Such goods liable to confiscation.

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No drawback on goods not entered in Export Manifest.

CXL. No drawback shall be allowed upon goods not included in the Export Manifest.

CXLI. No drawback shall be allowed upon goods exported from one Port in British India to another such Port not being a Free Port. But drawback may be allowed upon goods which, after having been charged with duty at one Port in British India, and thence exported to another such Port not being a Free Port, are thence again re-exported by Sea to a Foreign Port or place. Provided that in every such case the goods be identified

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to the satisfaction of the Officer in charge of the Custom House at the Port of final exportation, and that such final exportation be made within three years from the date of first importation into British India.

CXLII. Any person, or the duly authorized agent of any person, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed, and are not intended to be re-landed at any Port in British India; and that such person was, at the time of entry and shipment, and continues to be, entitled to drawback thereon,

Declaration to be made by parties claiming drawback.

CXLIII. If any goods on the entry of which for re-export drawback shall have been paid shall not be duly exported to a Foreign Port or place, or shall be un-shipped or re-landed at any Port in British India (not having been duly re-landed or discharged as short-shipped under the care of an Officer of Customs, or under Section CXXXV or Section CXXXVI of this Act), such goods, together with any vessel used in so un-shipping or re-landing them, shall be liable to confiscation; and the Master or Commander of the vessel from which such goods shall be so un-shipped or re-landed, and any person by whom or by whose orders or means such goods shall be so un-shipped or re-landed, or who shall aid or be concerned in such un-shipping or re-landing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand Rupees,

Drawback goods, if not exported, or if re-landed, liable to confiscation, and parties concerned to penalty.

CXLIV. A drawback of the whole of the duties of Customs shall be allowed for wine intended for the consumption of any Officer of Her Majesty's Navy, on board of any of Her Majesty's ships

Drawback of duties on wine allowed for Officers of the Navy.

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ships in actual service, unless such wine shall have been warehoused without payment of duty on the first entry thereof. The quantity of wine on which drawback may be so allowed in any one year for the use of any such Officer shall not exceed the proportions specified below; that is to say:—

	Gallons.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate	630
Captain of 3rd, 4th, and 5th rate	420
Captain of an inferior rate	210
Lieutenant or other Commanding Officer, and for every Marine Officer, Master, Purser, or Surgeon	105

CXLV. Every person clearing and claiming drawback for wine as provided in the last preceding Section, shall state in the entry the name of the Officer for whose use such wine is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed. All such wine shall be delivered into the charge of the proper Officers of Customs at the Port of shipment, to be shipped under their care; and when the Officer commanding the ship shall have certified the receipt of such wine into his charge, and the proper Officer of Customs shall have certified the shipment, the drawback shall be paid to the person entitled to receive the same.

CXLVI. The Officer in charge of the Custom House may permit the transfer of any such wine from one Naval Officer to another Naval Officer, on board of the same or of any other such ship, as part of his authorized proportion; or may permit the trans-shipment of any such wine from one ship to another for the use of the same Naval Officer; or the re-landing and warehousing of any such wine for future re-shipment. The Officer in charge of the Custom House may also receive back the duties for any such wine, and allow the same to be cleared for home consumption.

CXLVII. If any such wine be not laden on board of the ship for which it was intended, or be unladen from such ship without the permission of the proper Officer of Customs, such wine shall be liable to confiscation.

CXLVIII. Provisions

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CXLVIII. Provisions and stores for the use of Her Majesty's Navy shall, in like manner, be passed free of duty; and where duties shall have been paid on such provisions and stores, drawback of such duties, whether of Customs or Excise, shall be allowed on receipt of application in writing from the Officer commanding the ship for which they are intended, or from some other Officer duly authorized to make such application.

Provisions and stores for Her Majesty's Navy exempt from duty.

COASTING TRADE.

CXLIX. No duties of Customs shall be levied on any goods lawfully carried in any coasting vessel. Provided that nothing in this Section shall apply to Opium, Salt, or Spirits manufactured after the English method; or to goods brought from any Foreign Port or place to any Port in British India, and there trans-shipped for, or thence carried to, any other Port in British India without payment of duty; or to goods removed in bond.

No duties on goods carried in coasting vessel.

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CL. No drawback shall be allowed for any goods shipped in any coasting vessel; but this shall not interfere with the allowance of drawback for goods duly manifested and exported by Sea to any Foreign Port or place in any Native vessel, other than a coasting vessel.

No drawback for goods shipped in a coasting vessel.

CLI. The Local Government, acting under the general instructions of the Government of India, may from time to time determine, by rules to be published in the Official Gazette, on what conditions, and on what conditions only, goods may be carried coastwise, though not shipped at any Port in British India to be so carried; also in what cases, and in what cases only, goods may be shipped in a vessel to be carried coastwise, before all goods brought in such vessel from a Foreign Port or place shall have been unladen. If, in contravention of any such rules so published, any goods shall be taken into or put out of any coasting vessel; or any coasting vessel shall touch at any Foreign Port or place, or deviate from her voyage, unless forced by unavoidable circumstances; or if the Master or Commander of any coasting vessel which shall have touched at a Foreign Port or place shall fail to declare the same in writing to the Officer

Local Government may regulate carriage of goods coastwise.

Penalty for contravention.

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in charge of the Custom House at the Port in British India at which such vessel shall afterwards first arrive, the Master or Commander of such vessel shall be liable to a penalty not exceeding one thousand Rupees, and shall further be liable to pay double duty upon all goods landed or shipped at such Foreign Port or place, in addition to the ordinary duty which shall in every case be levied on such goods.

CLII. Except with the written permission of the Officer in charge of the Custom House, no goods, with the exception of passengers' baggage, shall, on any Sunday or on any holiday or day on which the shipping or landing of cargo is or shall be prohibited by the Chief Customs Authority of the Presidency or place, be unshipped from any vessel arriving coastwise, or be shipped, or water-borne to be shipped, for carriage coastwise, at any Port in British India; nor, except with such written permission, shall any goods be so unshipped, or shipped, or water-borne to be shipped, on any day except between such hours as the Chief Customs Authority shall from time to time appoint by notice in the Official Gazette; nor from any place in any such Port except a wharf duly appointed for such purpose; nor without the presence or authority of the proper Officer of Customs. Any person who shall cause or suffer any goods to be unshipped, shipped, or water-borne to be shipped, contrary to any of the provisions of this Section, shall in every such case be liable to a penalty not exceeding five hundred Rupees; and any goods so unauthorizably unshipped, shipped, or removed for shipment, shall be liable to confiscation.

CLIII. The Master or Commander of every coasting vessel shall keep, or cause to be kept, a cargo-book in which shall be stated the name of the Master or Commander, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound. At every Port of lading such Master or Commander shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein, or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him. At every Port of discharge of any such goods, such Master or Commander shall enter, or cause to be entered, in such book the respective days on which such goods

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goods or any of them are delivered out of such vessel. The respective times of departure from every Port of lading, and of arrival at every Port of discharge shall in like manner be duly entered. Every such Master or Commander shall, on demand, produce his cargo-book for the inspection of any Officer of Customs, and such Officer shall be at liberty to make any note or remark therein; and if, upon examination, any package entered in the cargo-

book as containing Foreign goods, shall be found not to contain such goods, such package, with its contents, shall be liable to confiscation; or if any package shall be found to contain Foreign goods not entered, or not entered as such, in such book, such goods shall be liable to confiscation. If any such Master or Commander shall fail correctly to keep such cargo-book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board, the Master or Commander of such vessel shall be liable to a penalty not exceeding five hundred Rupees.

CLIV. Before any coasting vessel shall depart from the Port of lading, an account, with a duplicate thereof in the form marked G appended to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place, shall be filled in and signed by the Master or Commander and delivered to the Officer in charge of the Custom House. Such Officer shall retain the duplicate and return the original account dated and signed by him; and such account shall be the clearance of the vessel for the voyage and the pass for the goods expressed therein. If any such account be false, the Master or Commander shall be liable to a penalty not exceeding five hundred Rupees.

CLV. The Officer in charge of the Custom House may, on good and sufficient reason, refuse Port-clearance to any vessel declared to be bound to any Port in British India, unless the owner, agent, Master, or Commander shall give a bond with sufficient security for the production to the Officer in charge of the Custom House of a certificate from an Officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a fair and reasonable time to be prescribed in each case by the

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the Officer requiring the bond. On failure to produce such certificate, or to show sufficient reason for its non-production, the parties to the
Penalty for failure to produce certificate. bond shall be bound to pay a penal sum equal to double the amount of Customs duties which would have been chargeable on the export cargo of the vessel had she been declared to be bound to a Foreign Port.

CLVI. The Chief Customs Authority of any Presidency or place may, on cause being shown, permit a general pass to be given, Grant and revocation of general pass. on any conditions which may be deemed expedient, for the lading and clearance, and for the entry and unloading, of any coasting Steam vessel at any Ports of despatch or destination, or at any intermediate Ports at which she may touch for the purpose of receiving goods or passengers. Any such general pass may be revoked by notice in writing under the hand of the proper Officer, delivered to the Master or Commander, or to the owner of such Steam vessel, or to any of the crew on board.

CLVII. Within twenty-four hours after the arrival of any coasting vessel at the Port of discharge, and before any goods are unladen therefrom, the pass, with the name of the place or wharf where the cargo is to be discharged noted thereon, shall be delivered to an Officer of the Port, who shall note thereon the date of delivery. Time for delivery of pass, and penalty for failure. Any Master or Commander who shall fail so to deliver a pass within twenty-four hours after arrival, shall be liable to a penalty not exceeding two hundred Rupees.

CLVIII. If any of the goods on board of any coasting vessel be subject to any Duty of Excise, such goods shall not be unladen without the permission of the proper Officer of Excise. Goods on coasting vessel, if excisable, not to be unladen without due permission.

CLIX. If, contrary to the provisions of this or any other Act relating to the Customs, any goods shall be laden on board of any vessel in any Port or place in British India and carried coastwise, or any goods which have been brought coastwise shall be unladen in any such Port or place, or any goods shall be found on board of any coasting vessel without being entered in the clearance thereof, such goods shall be liable to confiscation, and the Master or Commander of such vessel shall, in every such case, be liable to a penalty not exceeding five hundred Rupees. Penalty for breach in respect of lading, carrying coastwise, and unloading.

CLX. Any

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CLX. Any duly empowered Officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board and all goods then lading or unloading, and may demand the production of any document which ought to be on board of any such vessel. The Officer in charge of the Custom House may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection. If the Master or Commander of any such vessel shall refuse to bring any such document to the Officer in charge of the Custom House when so required, such Master or Commander shall be liable to a penalty not exceeding two hundred Rupees.

Customs Officers may go on board and examine any coasting vessel.

Penalty for refusal to produce documents.

CARGO-BOATS.

CLXI. It shall be lawful for the Local Government of any Presidency or place to declare with regard to any Port within its jurisdiction, by Notification in the Official Gazette, that after a stated date no boat which shall not have been duly licensed and registered will be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such Port. After the issue of such Notification with regard to any Port, any goods found within the limits of such Port on board of any boat not duly licensed and registered shall, unless such goods be covered by a special permit from the Officer in charge of the Custom House, be liable to confiscation.

Local Government may prohibit plying of unlicensed cargo-boats.

Goods found in unlicensed cargo-boats may be confiscated.

CLXII. It shall be lawful for the Chief Officer of Customs of any Port with regard to which a Notification shall have been issued under the last preceding Section, to issue licenses for and to make registration of cargo-boats, under such rules and on payment of such fees as the Local Government shall from time to time prescribe. Any table of fees prescribed under this Section shall be published in the Official Gazette.

Issue of licenses.

SPIRITS.

CLXIII. It shall be lawful for the Chief Customs Authority of any Presidency or place to prescribe from time to time the conditions on which and the rules under which spirits manufactured in British India after the English method may be removed

Rules for removal of spirits from distillery without payment of Duty, and for exportation thereof.

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removed from any licensed distillery for exportation without payment of Duty of Excise. The person so removing any such spirits, shall execute to the Government a bond with one or more sureties, in the form marked H annexed to this Act, or in such other form as the said Chief Customs Authority shall from time to time prescribe, for the payment of duty on such portion of the said spirits as shall not be exported within four months from the date of the bond, and upon any portion which shall be exported to any other Port in British India not being a Free Port, but proof of the landing whereof and of payment of Duty of Customs whereon at the Port of destination shall not be furnished to the satisfaction of the proper Officer within six months from the date of the bond. It shall be lawful for the Chief Officer of Customs of the Port of exportation to extend for a further term not exceeding four months, on sufficient cause shown, the period allowed for the exportation of any such spirits, or for the production of such proof that duty has been paid.

CLXIV. Spirits for exportation under bond for the Duty of Excise shall be taken from the distillery direct to the Custom House under passes to be granted for that purpose by the Officers of Excise.

Spirits for export to be taken direct from distillery to Custom House under pass.

CLXV. Spirits brought to the Custom House for exportation by Sea shall, previous to shipment, be gauged and proved by an Officer of Customs. Any drawback to be allowed for spirits on which duty has been paid shall be regulated by the strength and quantity of such spirits as ascertained by such proof and gauge; and the quantity of spirits for which credit is to be given in the settlement of any bond shall be determined in the same manner.

Rules to be observed in the exportation of spirits.

CLXVI. Duty shall be recoverable upon any difference between the quantity of spirits passed from a distillery and the quantity ascertained by gauge and proof at the Custom House, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the Local Government and notified in the Official Gazette.

Duty to be recovered on any deficiency in spirits under bond.

CLXVII. A drawback of Duty of Excise paid on spirits manufactured in British India after the English method, and exported to any Foreign Port or place under the provisions of Section CXXIV of this Act, shall be allowed by the Officer in charge of the Custom House at the Port of exportation.

Drawback of Excise Duty on spirits manufactured after the English method.

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Provided that the exportation be made within one year from the date of payment of such Duty of Excise, and that the spirits, when brought to the Custom House, are accompanied by the pass in which such payment is certified.

CLXVIII. No drawback shall be allowed on spirits exported from any Port in British India to any other Port in British India not being a Free Port. But it shall be lawful, on the conditions and under the rules prescribed from time to time under Section CLXIII of this Act, to export from any such Port to any other such Port, under bond for the duty of Excise, spirits manufactured in British India after the English method. Every such bond shall be cancelled on the production, by the exporter or his agent, of a certificate from the Officer in charge of the Custom House at the Port of importation, testifying to the due entry at such Port of the full quantity of such spirits so exported, less an allowance for ullage and wastage at such rates as shall from time to time be prescribed by the Local Government and notified in the Official Gazette.

No drawback allowed on spirits exported to Indian Ports not being Free Ports, but such spirits may be exported under bond.

CLXIX. Spirits manufactured in British India after the English method, and exported under bond for the Duty of Excise from any Port in British India to any other Port in British India not being a Free Port, shall be chargeable at the Port of destination with Duties of Customs at the ordinary rate fixed for duties on spirits of the like kind and strength imported into such Port.

Duty on spirits exported from one Indian Port to another, how to be adjusted.

CLXX. Any Rum Shrub, cordial, and other such liquor prepared in a licensed distillery under supervision of the Surveyor or Officer in charge of the distillery, shall be charged with duty according to the quantity of spirit used in its preparation as ascertained by such Surveyor or Officer. The provisions of this Act respecting spirits manufactured after the English method, except such as relate to gauge and proof, shall apply to such liquor. When any such liquor is removed for exportation without payment of Duty of Excise, the bond to be executed by the person removing it shall be in the form marked H annexed to this Act, or in such other form as may from time to time be prescribed by the Chief Customs Authority of the Presidency or place.

Rum Shrub, &c., how to be charged with duty.

May be exported under the same rules as spirits.

CLXXI. Spirits brought to the Custom House for exportation under bond for the Duty of Excise may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the Officers of Excise. Credit for

Spirits intended for exportation may be removed for local consumption.

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for every such payment shall be given on settlement of the bond to which it relates.

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

Conditions of drawback and remission of duty on spirits.

Re-land of spirits shipped.

CLXXIII. Every person who, without a special pass from an Officer of Excise at the place of exportation, re-lands or attempts to re-land any spirituous liquor shipped for exportation, shall for every such offence be liable to a penalty not exceeding five hundred Rupees; and all such liquor, together with every cask or other article containing the same, and every boat, cart, or animal employed in conveying it shall be liable to confiscation.

Penalty for irregularly re-landing spirituous liquors.

AGENTS.

CLXXIV. No person shall act in any Custom House as an agent for the transaction of any business relating to the entrance or clearance of any vessel, goods, or baggage, unless authorized so to do by the Officer in charge of the Custom House. It shall be lawful for such Officer to require any person so authorized, to give a bond with sufficient securities, in any sum not exceeding five thousand Rupees, for the faithful behaviour of such person as regards the Custom House Regulations and Officers.

Agents must be duly authorized.

Every person who, not being so authorised, shall act as an agent, shall for every such offence be liable to a penalty not exceeding five hundred Rupees.

Penalty for acting without authority.

CLXXV. When any person shall make application to any Officer of Customs to transact any business on behalf of any other person, such Officer may require the person so applying to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse

Agent to produce authority if required.

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refuse to transact such business. The clerk or servant or known agent of any person or of any mercantile Firm may transact business at the Custom House on account of such person or Firm, if such person or a member of such Firm shall identify to the Officer in charge of the Custom House the person so empowered to transact his or their business, and shall deposit with such Officer a written authority duly signed, empowering such Officer to pay to such person all drawbacks, refunds, and other monies for which he shall produce receipts.

DUPLICATE BILLS OF ENTRY, &C.

CLXXVI. Upon the entry or clearance of any goods, for importation or exportation, the importer, exporter, owner, or consignee, or the agent of such importer, exporter, owner, or consignee, shall, if the Officer in charge of the Custom House so require, deliver to such Officer a duplicate of the bill of entry or shipping bill thereof. In such duplicate all sums and numbers may be expressed in figures.

Importer or exporter to deliver a duplicate of the bill of entry, or shipping bill, if required.

CLXXVII. Every importer, exporter, owner, or consignee, and every agent of any such importer, exporter, owner, or consignee, who shall wilfully fail to comply with the provisions of the last preceding Section, shall be liable to a penalty not exceeding two hundred Rupees.

Penalty for non-compliance with the foregoing provision.

TAKING OF SAMPLES.

CLXXVIII. An Officer in charge of a Custom House may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom House, take samples of such goods for examination, or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose. Every such sample shall, if the owner so desire, and if it be possible, be restored to the owner; otherwise it shall be disposed of and accounted for to the owner as the Officer in charge of the Custom House shall direct.

Officer in charge of Custom House may take samples of goods.

MISCELLANEOUS PROVISIONS.

CLXXIX. It shall be lawful for the Local Government of any Presidency or place, with the sanction of the Governor-General of India in Council, to fix from time to time by notice in the Official Gazette, a value for any article liable to *ad valorem* duty; and the value so fixed shall, until it is altered by

Local Government may, with sanction, fix value of *ad valorem* articles.

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a similar notice, be taken to be the value of such article for the purpose of levying duty on the same.

CLXXX. In all cases in which goods are liable to duty according to the value thereof, and in which no value shall have been fixed by a general tariff or under the last preceding Section, the value shall be assessed at the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold at the time and place of importation or exportation respectively, without any abatement or deduction whatever, except of so much as the duties payable on the importation thereof shall amount to.

Assessment of goods liable to duty according to value.

CLXXXI. Any person entering any timber or wood chargeable with duty by measurement, shall, at his own expense, pile, sort, frame, or otherwise place the same in such manner as the Officer in charge of the Custom House shall deem necessary to enable the Officers of Customs to measure and take account thereof. In all cases in which timber or wood is measured in bulk, the measurement shall be taken to the full extent of the pile, and no allowance shall be made by the Officers on account of interstices.

Expense of piling, &c., timber chargeable by measurement, by whom to be borne. No allowance for interstices.

CLXXXII. If two or more vessels belonging to the same owner be at any Port in British India at the same time, any articles of Marine Stores in use or ordinarily shipped for use on board may, at the discretion of the Officer in charge of the Custom House, be transhipped from one such vessel to any other such vessel without payment of import duty.

Transhipment of stores from one vessel to another of the same owner without payment of duty.

CLXXXIII. Provisions and other such ship's stores warehoused at the time of importation, may be exported without payment of duty for use and consumption on board of any vessel proceeding to a Foreign Port or place. Articles of Indian produce or manufacture, including rum, required for use on board of any vessel proceeding to any Foreign Port or place, may also be exported free of duty, whether of Customs or Excise, in such quantities as the Officer in charge of the Custom House shall determine, with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart. Provided that no such

rum

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rum shall be shipped as stores free of duty on any vessel not going to a Foreign Port or place, or going on a voyage of less than thirty days' probable duration.

CLXXXIV. If any dispute shall arise as to the proper rate of duty payable in respect of any goods imported into, or exported from any Port in British India, the importer, exporter, owner, or consignee of such goods, or his agent, shall deposit in the hands of the Officer in charge of the Custom House at the Port of importation or exportation respectively, the amount of duty demanded by such Officer, pending the decision of the Chief Customs Authority. Upon payment of such deposit and compliance with the provisions of this Act relating to the entry of such goods, the Officer in charge of the Custom House shall cause the goods to be delivered to such importer, exporter, owner, or consignee, or his agent.

In case of dispute the duty to be deposited pending orders of Chief Customs Authority.

CLXXXV. When duty or other Customs dues or charges have been short-levied through inadvertence, error, or misconstruction on the part of the Officers of Customs ; or when duty, after having been levied, has been erroneously refunded, the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within six months from the date of the first assessment, or making of the refund ; and it shall be lawful for the Officers of Customs to refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

Payment of duties short-levied or erroneously refunded.

CLXXXVI. No duty or other Customs dues or charges which shall have been charged and paid, and of which, or of a portion of which, repayment is claimed in consequence of the same having been charged or paid under an erroneous construction of law or from other error, shall be returned, unless such claim is made within six months from the date of such payment.

No refund of charges erroneously levied or paid, unless application be made within six months.

CLXXXVII. The un-shipping, carrying, shipping, and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, un-packing, bulking, sorting, lotting, marking, and numbering of goods, where such operations are necessary

Importer and exporter to pay expense incidental to compliance with Custom House rules.

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necessary or permitted, and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the importer, exporter, owner, or consignee of such goods.

CLXXXVIII. No importer, exporter, owner, or consignee of goods shall be entitled to claim from any Officer of Customs compensation for any loss or injury that may occur to such goods at any time while they remain or are lawfully detained in any Custom House, or on any Custom House Wharf, or under charge of any Officer of Customs, unless it shall be proved that such loss or injury was occasioned by the wilful act or neglect of an Officer of Customs.

No compensation for loss or injury except on proof of wilful neglect.

CLXXXIX. The Chief Customs Authority of any Presidency or place may from time to time fix the rate to be charged on goods left on any Custom House Wharf or other authorized landing place, or part of the Custom House premises, for a period exceeding that prescribed by such Chief Customs Authority.

Rates of wharfage fees to be fixed by the Chief Customs Authority.

CXC. Nothing contained in this Act shall be construed to prevent the levy of any anchorage or harbour dues now leviabie at any Port in British India, or the levy of any special duties on Opium, Tobacco, Ganja, Spirits, or Salt, under any law which is or shall be in force in any part of British India.

Saving of anchorage and harbour dues, also special dues on opium, tobacco, ganja, spirits, and salt.

CXCI. A duplicate of any certificate, Manifest, Bill, or other Custom House document may, on payment of a fee of not less than one Rupee and not more than ten Rupees, be furnished, at the discretion of the Officer in charge of the Custom House, if he is satisfied that no fraud has been committed or is intended. The Officer in charge of the Custom House may also authorize any amendment to be made in any document, after it has been entered and recorded in the Custom House, upon payment of a like fee for every document so amended.

Duplicates may be granted and amendments made on payment of fee.

CXCII. No Commissioner or Collector of Customs, or Officer of Customs whom a Commissioner or Collector of Customs shall deem it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest.

Customs Officers may be exempted from service on any jury or inquest.

OFFENCES

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OFFENCES AND PENALTIES.

CXCIII. If any goods be put on board of any tug-steamer or pilot-vessel from any sea-going vessel inward bound, or if any goods be put out of any tug-steamer or pilot-vessel for the purpose of being put on board of any outward bound vessel, or if any goods on which drawback shall have been granted shall be put on board of any tug-steamer or pilot-vessel for the purpose of being re-landed without the authority of the Officers of Customs, such goods shall be liable to confiscation, and the Master or Commander of such tug-steamer or pilot-vessel shall, in every such case, be liable to a penalty not exceeding one thousand Rupees.

Penalty for Commanders of tug-steamers or pilot-vessels receiving or discharging any goods without due authority.

CXCIV. Any person shipping or landing goods, or aiding in the shipment or landing of goods, or knowingly keeping or concealing, or knowingly permitting or procuring to be kept or concealed, any goods shipped or landed or intended to be shipped or landed, contrary to the provisions of this Act; and any person who shall be found to have been on board of any vessel liable to confiscation under Section XIII of this Act, while such vessel was within any bay, river, creek, or arm of the Sea which had not then been declared to be, and was not then existing as, a Port for the landing or shipment of goods, shall be liable to a penalty not exceeding one thousand Rupees.

Penalty for shipping, landing, concealing, &c., contrary to Act.

CXCV. If any vessel which shall have been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek, or arm of the Sea in British India, light or in ballast, and if the Master or Commander be unable to give a due account of the Port or place in British India where such vessel lawfully discharged her cargo, such vessel shall be liable to confiscation.

Vessels in Port with a cargo and afterwards found in ballast, and cargo unaccounted for, liable to confiscation.

CXCVI. The confiscation of any vessel shall be deemed to include her tackle, apparel, and furniture. The confiscation of any goods shall be deemed to include any package in which they are found, and all the contents thereof. Every boat, cart, or other means of conveyance, and every horse or other animal used in the removal

Tackle, &c., and packages and contents included in confiscation of vessels and goods. Also conveyances used in removal.

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removal of any goods liable to confiscation, shall in like manner be liable to confiscation.

CXCVII. If any person in charge of or owning a vessel shall have become liable to any fine or penalty on account of any act or omission relating to the Customs, the Officer in charge of the Custom House may refuse Port-clearance to such vessel until the fine or penalty be discharged. If any person passing goods through the Custom House shall have become liable to any fine or penalty, the Officer in charge of the Custom House may detain such goods until the fine or penalty be discharged.

Goods may be detained, and Port-clearance refused pending the payment of fines incurred.

CXCVIII. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this or any other Act relating to the Customs, may be detained by any Officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be detained.

CXCIX. Any vessel or goods liable to confiscation may be seized, and any person liable to be detained under this or any other Act relating to the Customs, may be detained in any place, either upon land or water, by any Officer of Customs or other person duly employed for the prevention of smuggling.

Vessels, goods, and persons may be seized or detained.

CC. Every vessel, and all goods seized on the ground that they are liable to confiscation, shall, as soon as conveniently may be, be delivered into the care of the Officer appointed to receive the same. If there be no such Officer at hand, all goods so seized shall be carried to and deposited at the Custom House nearest to the place of seizure. If there be no Custom House within a convenient distance, such goods shall be deposited at the nearest Office appointed by the Chief Customs Authority of the Presidency or place for the deposit of goods so seized.

Vessels and goods seized how to be dealt with.

CCI. Every person detained on the ground that he has been guilty of an offence under this or any other Act relating to the Customs, shall forthwith be taken before the nearest Magistrate or Officer in charge of a Custom House.

Persons detained to be taken to nearest Magistrate or Officer of Custom House.

CCII. When

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CCII. When any person, detained on the ground that he has been guilty of an offence against this or any other Act relating to the Customs, shall be taken before a Magistrate, such Magistrate may, if he see reasonable cause, order such person to be detained in gaol or in the custody of the Police for such time as shall be necessary to enable such Magistrate to communicate with the Officers of Customs. Provided that any person so detained shall be liberated on giving recognizance or security to the satisfaction of the Magistrate to appear at such time and place as shall be appointed by such Magistrate for his appearance.

Persons taken before a Justice for offence under Customs Acts may be detained or admitted to bail.

CCIII. If any person liable to be detained under this or any other Act relating to the Customs, shall not be detained at the time of committing the offence for which he is so liable, or shall, after detention, make his escape, such person shall at any time afterwards be liable to be detained and taken before a Magistrate, to be dealt with as if he had been detained at the time of committing such offence.

Any person escaping may be afterwards detained.

CCIV. When any person employed on the crew of any of Her Majesty's ships, shall be detained under this or any other Act relating to the Customs, the detaining Officer shall forthwith give notice thereof to the Commanding Officer of the ship, who shall thereupon place such person in security on board of such ship, until the detaining Officer shall have obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law. A Magistrate shall duly grant a warrant upon complaint made to him by the detaining Officer, stating the offence for which the person is detained.

Persons in Her Majesty's Navy when detained, to be secured on board until warrant procured.

CCV. When any vessel or goods shall be seized or any person shall be detained under this or any other Act relating to the Customs, it shall be the duty of the Officer or other person making such seizure or detention, on demand of the person in charge of the vessel or goods so seized, or of the person so detained, to give to such person a statement in writing of the reason for such seizure or detention.

When seizure is made, seizing Officer to give reason in writing.

CCVI. When

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CCVI. When any goods liable to confiscation under this or any other Act relating to the Customs, shall be seized by any Police Officer on suspicion that they had been stolen, it shall be lawful for such Officer to carry such goods to any Police Station or Court at which a complaint or information connected with the stealing or receiving of such goods shall have been made, or an enquiry connected with such stealing or receiving shall be in progress, and there to detain such goods until the dismissal of such complaint or information, or the conclusion of such enquiry or of any trial thence resulting. In every such case the Police Officer who seized the goods shall send written notice of their seizure and detention to the nearest Custom House; and immediately after the dismissal of the complaint or information, or the conclusion of the enquiry or trial, the said Police Officer shall cause such goods to be conveyed to and deposited at the nearest Custom House, to be there proceeded against according to law. If any Police Officer whose duty it is, under this Section, to send a written notice or cause goods to be conveyed to a Custom House, shall neglect so to do, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Procedure in respect of goods seized on suspicion.

Penalty for neglect of Police Officer to give notice.

CCVII. Any duly empowered Officer of Customs or other person duly employed for the prevention of smuggling, may search any cart, or other means of conveyance, for smuggled goods; provided that such Officer shall have reasonable ground to suppose that smuggled goods are contained therein.

Officers of Customs may stop carts, &c., and search for goods on reasonable suspicion.

CCVIII. It shall be lawful for the Magistrate of a District or Division of a District, on application by an Officer in charge of a Custom House, stating his belief that dutiable or prohibited goods are secreted in any place in such District or Division, to issue a warrant to search for such goods. Such warrant shall be executed in the same way, and shall have the same effect, as a search warrant issued under the Code of Criminal Procedure.

Magistrate of District may issue search warrant on application.

CCIX. Any Officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel or boat in any Port in British India, or any person who shall have landed from any vessel or boat. Provided that such Officer shall have reasonable ground to suppose that such

Persons may be searched on reasonable suspicion.

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such person has dutiable or prohibited goods secreted about his person. If any person on board of any such vessel or boat, or who may have landed from any such vessel or boat, shall, upon being asked by any such Officer whether he has dutiable or prohibited goods about his person or in his possession, affirm that he has not, and if any such goods shall, after such denial, be discovered to be or to have been upon the person or in the possession of such person, such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.

Penalty for possession of smuggled goods. CCX. When any Officer of Customs is about to search any person under the provisions of the last preceding Section, such person may require the said Officer to take him, previous to search, before the nearest Magistrate or Officer in charge of a Custom House. If such requisition be made, the Officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Officer in charge of a Custom House. The Magistrate or Officer in charge of a Custom House before whom any person shall be so brought, shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made. A female shall not be searched by any but a female.

Persons before search may require to be taken before a Magistrate, &c. CCXI. If any Officer of Customs shall require any person to be searched, for dutiable or prohibited goods, without having reasonable ground to believe that he has such goods about his person, such Officer shall be liable to a penalty not exceeding one hundred Rupees.

Penalty for searching persons on insufficient grounds. CCXII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall be guilty of a wilful breach of the provisions of this or any other Act relating to the Customs, such Officer or person shall on conviction before a Magistrate be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.

Customs Officers, if guilty of breach of duty, how punishable. CCXIII. If any Officer of Customs, or other person duly employed for the prevention of smuggling, shall practise or attempt to practise any fraud for the purpose of injuring the Customs Revenue, or shall abet or connive at any such fraud or any attempt

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attempt to practise any such fraud, such Officer or other person shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding two years, or to fine, or to both.

CCXIV. No suit, action, or other proceeding shall be commenced 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 suit, action, or other proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of suit, action, or other proceeding.

No suit or proceeding to be commenced without notice, or after stated interval.

CCXV. Whoever intentionally obstructs any Officer of Customs or other person duly employed for the prevention of smuggling in the exercise of any powers given under this Act to such Officer or person, shall on conviction before a Magistrate be liable to imprisonment of either description for any term not exceeding six months, or to a fine not exceeding one thousand Rupees, or to both.

Punishment for obstruction to Customs Officers.

CCXVI. If any person shall knowingly make or sign any declaration or document used in the transaction of any business relating to the Customs, such declaration or document being false in any particular; or if any person shall counterfeit, falsify, or fraudulently alter or destroy any such document, or any seal, signature, initials, or other mark made or impressed by any Officer of Customs in the transaction of any business relating to the Customs; or if any person required under this or any other Act relating to the Customs to produce any document shall refuse or neglect to produce such document; or if any person required under this or any other Act relating to the Customs to answer any question put to him by an Officer of Customs shall not truly answer such question, such person shall, on conviction of any such offence before a Magistrate, be liable to a penalty not exceeding one thousand Rupees.

Penalty for making false declaration, refusing to answer questions, &c.

CCXVII. Any person subscribing or attesting any declaration of the value of any goods upon an application to pass such goods through the Custom House, shall, if he be not the importer, owner, or consignee of such goods, or have not proper and sufficient authority from the importer, owner, or consignee, be liable in every such case to a penalty not exceeding one thousand Rupees.

Penalty for unauthorized declaration to value of goods.

CCXVIII. In

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CCXVIII. In every case in which, under this Act, any vessel, cart, or other means of conveyance or any horse or other animal is liable to confiscation; or any goods are liable to confiscation or to increased rates of duty; or any person in charge of or owning a vessel, or landing or shipping goods, or passing them through the Custom House, is liable to a penalty, an Officer in charge of a Custom House may, unless it be otherwise provided in this or any other Act relating to the Customs, adjudge such confiscation, penalty, or increased rates of duty.

Officer in charge of Custom House may adjudge confiscations and penalties.

CCXIX. In respect to cases cognizable under the last preceding Section by an officer in charge of a Custom House, the Local Government may empower any Officer of Customs in like manner to adjudge any confiscation, penalty, or increased rates of duty. Provided that the power to adjudge confiscation shall not extend, as regards a Deputy Collector, to goods of a greater value than one thousand Rupees, nor as regards an Assistant Collector, or other subordinate Officer, to goods of a greater value than one hundred Rupees; and that the power to adjudge a penalty shall not extend, as regards a Deputy Collector, to a sum exceeding fifty Rupees, nor as regards an Assistant Collector, or other subordinate Officer, to a sum exceeding ten Rupees.

Local Government may confer like powers on other Officers of Customs.

Proviso.

CCXX. In any case adjudicated by an Officer of Customs, any party aggrieved by the award may appeal to the Chief Customs Authority of the Presidency or place, or to any superior Officer of Customs empowered in that behalf by the Local Government. It shall thereupon be lawful for such authority or superior Officer to make such further enquiry, and to pass such order as he shall think proper, confirming, altering, or annulling the original award. Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty, or rates of duty than shall have been adjudged against him in the original award.

Appeal from Subordinate to Chief Customs Authority.

Penalty under this Act not to interfere with punishment which may be inflicted under any other law.

other law.

CCXXI. The award of any confiscation, penalty, or increased rates of duty under this Act by an Officer of Customs shall not interfere with any punishment to which the person affected thereby shall be liable under any

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Offences not specially provided for how to be adjudicated.

CCXXII. All offences against this Act, other than those cognizable under Section CCXVIII of this Act by an Officer in charge of a Custom House, may be adjudicated in a summary manner by a Magistrate.

Penalty adjudged by Magistrate, &c., may be remitted or commuted by Chief Customs Authority.

CCXXIII. If, upon consideration of the circumstances under which any penalty or confiscation has been adjudged under this Act by an Officer of Customs or by a Magistrate, the Chief Customs Authority of the Presidency or place shall be of opinion that such penalty or confiscation ought to be remitted in whole or in part, or commuted, such Chief Customs Authority may remit the same or any portion thereof, or may commute any order of confiscation to a penalty not exceeding the value of the goods ordered to be confiscated.

CCXXIV. When a penalty is adjudged against any person under this Act by any Officer of Customs, it shall be lawful for such officer, if the penalty be not paid, to levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other Officer of Customs. When an Officer of Customs, who has adjudged a penalty against any person under this Act, shall fail to realize the unpaid amount of such penalty from the goods of such person, it shall be lawful for such Officer to notify in writing to any Magistrate within whose jurisdiction such person or any goods belonging to such person shall be, the name and residence of the said person and the amount of penalty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if the penalty had been adjudged by himself.

How payment of penalty to be enforced.

CCXXV. When a penalty or fine is adjudged against any person under this Act by a Magistrate, such Magistrate shall, at the same time, fix, within the following limits, a period of imprisonment in default of payment of such penalty or fine:—

Periods of imprisonment, in default of payment of penalty or fine, to be fixed within certain limits.

If the penalty or fine do not exceed fifty Rupees, the term of imprisonment to be fixed in default of payment shall not exceed one month.

If the penalty or fine do not exceed one hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed two months.

If

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If the penalty or fine do not exceed five hundred Rupees, the term of imprisonment to be fixed in default of payment shall not exceed four months.

When the penalty or fine exceeds five hundred Rupees, the term of imprisonment to be fixed in default of payment may extend to six months.

It shall be lawful for the Magistrate at any time to enforce payment of any penalty or fine or of any portion thereof by distress and sale of the goods of the defaulter.

Imprisonment to terminate upon payment of the fine. CCXXVI. The imprisonment which is imposed in default of payment of fine or penalty under this or any other Act relating to the Customs shall terminate whenever that fine or penalty is either paid or levied by process of law.

Or upon payment of proportional part of fine. CCXXVII. If, before the expiration of the term of imprisonment fixed in default of payment, such a proportion of the fine or penalty be paid or levied that the term of imprisonment suffered in default of payment is not less than proportional to the part of the fine or penalty still unpaid, the imprisonment shall terminate.

On confiscation of vessel or goods, property to vest in Her Majesty. CCXXVIII. When the confiscation of any vessel, cart, or other means of conveyance, horse or other animal, or any goods, shall be adjudged under Section CCXVIII or Section CCXIX of this Act, the property in such vessel, means of conveyance, animal, or goods shall thereupon vest in Her Majesty. It shall be the duty of the Officer adjudging confiscation to take and hold possession of the same, and it shall be the duty of every Officer of Police, on the requisition of such Officer, to assist him in taking and holding such possession.

Appropriation of penalties, &c., and grant of rewards. CCXXIX. The proceeds of all confiscations and penalties imposed under this Act shall, after deducting therefrom all Government demands, be paid into a General Fund, out of which it shall be lawful for the Chief Customs Authority of the Presidency or place to grant a reward to any person by whose information, assistance, or instrumentality, any seizure shall have been made or any offence punished.

Commencement of Act. CCXXX. This Act shall come into operation on the 1st day of May 1863.

A.

ACT No. VI OF 1863.

A.

FORM OF APPLICATION FOR A LICENSE FOR PRIVATE WAREHOUSE.

(See Section LXXIV.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to comply with my request to be furnished with a license under Act VI of 1863 for a warehouse situated at and about the distance of from the Custom House. The dimensions and other particulars of the godown are stated below. It is intended for the reception of all goods, as a general store-house—(or as the case may be).—The period of license not to exceed—(mention the time for which required).

Particulars of Godown.

					{ Dry, airy, well flued and puckah built; can contain with perfect safety and convenience tons of goods (—as the case may be.—)
Length	...	...	...
Breadth	...	...	...
Height	...	...	...

This godown is my own property—(or the property of _____,—from whom I have engaged the same on a lease of _____)

(Signed) (_____)

Name of Applicant,

Place

Date

B.

ACT No. VI OF 1863.

B.

FORM OF APPLICATION TO WAREHOUSE GOODS.

(See Section LXXV.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to order the reception into the public warehouse (or the private warehouse,—of Mr. A. B., situate at _____ and licensed by No. _____ dated _____) of the under-mentioned goods, arrived from—(Port or place to be mentioned)—on the—(British or other)—ship _____ whereof _____ is Commander.

The duty upon these goods has been adjusted in the manner specified below :—

Marks and numbers of packages.	Description of packages and goods.	Details of goods.	Rate of value of goods.	Amount of value of the goods as ascertained and entered on the landing of the same.	Rate of Customs duty.	Date and No. of importation.	Specification of the particulars of bonds if the duty upon goods has been bonded.
1.	2.	3.	4.	5.	6.	7.	8.

(Signed) ()

Name of owner, agent, or consignee of goods.

Place

Date

ACT No. VI OF 1863.

C.

FORM OF BOND FOR IMPORT DUTY.

(See Sections LXXVII and LXXVIII.)

BOND

No. 18

We, A. B.,

now of

; and C. D.,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in the sum of Government Rupees to be paid to the said Secretary of State, for which payment we jointly and severally bind ourselves, our heirs, and representatives; and we agree that, in case of dispute touching the matter of this obligation or the condition thereof, the same may be heard and determined in the High Court of Judicature at

Sealed with our seals (date)

(Signed)

The above bounden having applied to the Officer in charge of the Custom House at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say—

imported by Sea from on board of the ship and entered in the Custom House Books as No. of the Register of Goods imported by Sea;

The condition of this Bond is, that;

If the their heirs, or representatives, shall observe all the rules prescribed in Act No. VI of 1863 to be observed by owners, importers, or

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or consignees of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof;

And if the said _____ their heirs, or representatives, shall pay to the Officer in charge of the Custom House at the Port of _____ all dues, whether of Customs, warehouse dues, or lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs Authority of _____ shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said Officer in charge of the Custom House;

And if, within the term so fixed, or enlarged, the said goods or any portion thereof having been removed from the said warehouse for home consumption or re-exportation by Sea, the full amount of all Customs duties, warehouse dues, lawful charges, and penalties demandable as aforesaid shall have been first paid on the whole of the said goods;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

Sealed with our seals, (_____ date _____)
(Signed) (_____)

D.

ACT No. VI OF 1863.

D.

FORM OF APPLICATION TO REMOVE GOODS FROM WAREHOUSE.

(See Section XCIX.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE

AT

SIR,

PLEASE to order to be passed from the public warehouse (or private warehouse,—of Messrs. A. & Co., situate at _____ and licensed under Act VI of 1863 by No. _____ dated _____) the under-mentioned goods intended for exportation by Sea on the _____ ship whereof _____ is Commander and which is bound to—(or for internal consumption)—the same having been entered in the books of your Office for the said warehouse, under No. _____ dated _____ by me—(or by Messrs. B. & Co.—in the latter case add—whose certificate of the transfer of the goods is herewith annexed).

Marks and No. of cases, B. and Co.,

(Name of the goods)

No. 1 to 4,

Sealed,

Warehoused for exportation,

Four cases of—(name of goods)—1 case,—(box, bale, or parcel)—containing—(here insert the quantity in each case.)

1 Ditto.

1 Ditto.

1 Ditto.

Four cases,—(boxes, bales, or parcels)—containing (—total contents to be here stated.—)

The Custom House value of the above is Government Rupees

(Signed) (_____)

Name of owner, agent, or consignee of goods.

Place

Date

E.

FORM OF APPLICATION TO REMOVE GOODS FROM ONE WAREHOUSE TO ANOTHER.

(See Section CV.)

To

THE OFFICER IN CHARGE OF THE CUSTOM HOUSE AT

SIR,

PLEASE to permit the removal of the under-mentioned goods from the public (or private)—warehouse—(describe the warehouse)—to—(the warehouse into which

F.

FORM OF SHIPPING BILL—(See Section CXXIII.)

Shipping Bill. {
 1. Warehouse or drawback goods.
 2. Foreign goods not for drawback.
 3. Goods exported under special rule of restriction.
 4. Country goods subject to duty.
 5. Country goods not subject to duty.

(State, as described, the class to which the goods to be exported belong.)

Ship's name.	Whether British or Foreign; if Foreign, the Country.	Master's name.	Port or place of destination.	Marks.	Numbers.	Description of Packages.	Quantity, Quality, and Description of goods.	Rate of value for duty.	Total value for duty	Declared real value under Section XXVI.	REMARKS.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

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Here state particulars according to the above headings.

I claim drawback on
 I declare the value of the goods above described to be

(
 Name of Exporter or Agent.
 Dated day of

{ Here state quantity and description in words, at length, of any goods in respect of which drawback is claimed, and number in register of Custom House.

(
 Name of Officer in charge of Custom House.

G.
FORM OF COASTING PASS—(See Section CLIV.)

Port of

Ship's name.	Tonnage.	Port of Registry.	Master's name.	Whither bound.	Foreign goods, duty paid.	Warehoused goods removed in bond.	Country goods.	Restricted goods and goods liable to duty of excise.
1.	2.	3.	4.	5.	6.	7.	8.	9.

Here state the particulars according to the above Headings.

18

day of

Cleared the

(Signed) ()

Name of Master.

()

(Signed) ()

Officer in charge of Custom House.

ACT No. VI of 1863.

Place

Date

*(If the bond be for cordials and other liquors under Section CLXX, add
Schedule.)*

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3