

ACT No. XIV OF 1867.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 1st March 1867.)

An Act to provide for the assessment of the Pándharí tax in certain parts of the Central Provinces.

WHEREAS there has for many years existed, and now exists in certain districts of the Central Provinces, a tax called the Pándharí tax, assessable on all persons not engaged in agriculture: Preamble. And whereas it is expedient to make rules for regulating the assessment of such tax; It is enacted as follows:—

1. The Pándharí tax is hereby declared to be assessable on all persons dwelling or personally working for gain or carrying on business within the districts of Nagpore, Wurdah, Chandah, Bhundara, Chindwarra, Raepore, Belaspore and Sumbulpore, any part of whose income is derived from any source other than agriculture: Provided that no person whose estimated income is less than seventy-five Rupees a year shall be assessed to the said tax; that no person shall be assessed to the said tax at a rate exceeding two *per centum* on his estimated income, and that no person shall be assessable to the said tax at a sum exceeding five hundred Rupees per annum. Persons on whom the Pándharí tax is assessable. Limitation of rates of assessment.

2. The Chief Commissioner of the Central Provinces may from time to time, with the previous sanction of the Governor General of India in Council, make and publish in such manner as may seem fit rules not inconsistent with the provisions of this Act or of any other law for the time being in force, to provide (amongst other things) for the matters hereinafter mentioned. Chief Commissioner may make rules as to assessment and collection of the Pándharí tax.

3. The

For what the rules
may provide.

3. The rules made under the last preceding Section may provide :—

(1.) For regulating the manner, and rates, and classes of assessments:

(2.) For regulating the time and manner of collecting the amount assessed; and for allowing, to the persons employed in the collection, fees not exceeding three *per centum* on the amount assessed upon the tax-payers :

(3.) For the imposition of penalties on persons convicted of the breach of any rule or regulation made under the last preceding Section: Provided that no penalty shall exceed a fine of fifty Rupees, or imprisonment for a term not exceeding eight days :

(4.) For exempting from the operation of this Act special classes of persons in receipt of fixed salaries or pensions, in respect of such salaries or pensions :

(5.) For determining the person or persons by whom and the manner in which, in the case of any person to whom this Act shall apply, his or her estimated income, within the meaning of Section 1 of this Act, shall be ascertained.

4. Arrears of the said tax shall be recoverable by distress and sale of any moveable property belonging to the defaulter; or, when he or she shall not have any moveable property of which a distraint can be made, or when, after his or her moveable property shall have been distrained and sold, the arrear due together with all expenses of the distress and sale is not liquidated by the proceeds of such sale, then under such rules and procedure as may, for the time being, be in force in the Central Provinces for the realization out of immoveable property of land revenue.

Breaches of rules by
whom triable.

5. Breaches of rules made under Section 2 of this Act shall be triable by any Magistrate.

6. The provisions of this Act may be extended by order of the Governor General of India in Council to any district or districts of the Central Provinces other than those named in Section 1 of this Act.

Extension of this
Act to other parts of
the Central Provinces.

7. Every

7. Every Deputy Commissioner and other officer in the Central Provinces, however such officer is designated, is hereby indemnified for anything done before the passing of this Act, which might lawfully have been done if this Act had been in force; and no suit or other proceeding shall be maintained against any such Deputy Commissioner or other officer in respect of anything so done.