

ACT NO. XIII OF 1917.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(*Received the assent of the Governor General on the 21st March, 1917.*)

An Act to impose a tax on goods carried by railway or inland steam-vessel.

WHEREAS it is expedient to impose a tax on goods carried by railway or inland steam-vessel; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Freight (Railway and Inland Steam-vessel) Tax Act, 1917.

(2) It shall come into force on the first day of April, 1917.

Definitions.

2. In this Act—

the expression "administration" and the expression "inland steam-vessel" have the meanings respectively attributed to them by the Indian Railways Act, 1890, and the Inland Steam-vessels Act, 1917; IX of 189
I of 1917.

"prescribed" means prescribed by rules made under this Act;

"vessel" means anything made for the conveyance by water of human beings or of property.

Imposition of tax on goods carried by railway or inland steam-vessel.

3. (1) Subject to the provisions of this Act, there shall be levied and collected on goods carried by—

(a) any railway in British India, or

(b) any inland steam-vessel in British India,

a tax at the rate specified in that behalf in Schedule I.

Explanation: goods carried on a vessel towed by an inland steam-vessel shall, for the purposes of this Act, be deemed to be goods carried by the inland steam-vessel.

(2) The

(2) The tax imposed by sub-section (1) shall be collected by means of a surcharge on freight, by the administration of the railway or the owner of the inland steam-vessel by which the goods are carried, and shall be paid to the prescribed authority in the prescribed manner within the prescribed time, after making such deduction as may be prescribed to meet any expenses incurred in connection with the collection of the tax.

(3) The owner of every inland steam-vessel referred to in sub-section (1) shall prepare and deliver, or cause to be prepared and delivered, to the prescribed authority, each quarter, a return in the prescribed form, of all goods carried by such vessel in respect of which the tax imposed by that sub-section is payable, and shall subscribe, at the foot of such return, a declaration of the truth thereof:

Provided that where goods are deemed to be carried by an inland steam-vessel, the owner of the towed vessel shall, if so required by the owner of the inland steam-vessel, certify the particulars of the goods carried on the towed vessel, and shall subscribe at the foot of the certificate a declaration of the truth thereof, and in that case the owner of the inland steam-vessel may incorporate all or any of such particulars in his return, and shall only be bound in respect of such particulars to subscribe to his return a declaration that they are true to the best of his knowledge and belief.

(4) Every such return shall be delivered to the prescribed authority within thirty days after the end of the quarter to which it relates.

4. (1) The Governor General in Council may, by ^{Rule-making} notification in the Gazette of India, make rules for ^{power.} carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Governor General in Council may make rules—

(a) regulating the collection of the tax imposed by this Act; and providing for the authority to which, and the time and manner in which, such tax shall be paid,

(b) prescribing

- (b) prescribing the form of the returns required by this Act, and the particulars to be contained therein, and the manner in which the same is to be verified,
- (c) prescribing any other method than actual weighment for ascertaining the amount of the tax imposed by this Act, and
- (d) providing for any other matter which by this Act is to be prescribed.

(3) In making any rule under this section, the Governor General in Council may direct that a breach of it shall be punishable with fine which may extend to five hundred rupees.

Offences.

5. The offences mentioned in column 1 of Schedule II shall be punishable to the extent mentioned in column 2 thereof with reference to such offences respectively.

Power to exempt.

6. The Governor General in Council may, by notification in the Gazette of India, exempt, either in whole or in part, and either absolutely or subject to such conditions as he may prescribe, any goods or class of goods from the tax imposed under this Act.

SCHEDULE I.

[See section 3.]

1	2	3
Goods.	Unit.	Rate.
Coal, coke, and firewood	Per Indian maund of 82½ lbs. avoirdupois weight.	One pie.
All other goods	Per Indian maund of 82½ lbs. avoirdupois weight.	Two pies.

SCHEDULE II

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[See section 5.]

1	2
(1) Omitting to make any return or certificate referred to in section 3 (3) or refusing to sign or complete the same.	Fine not exceeding one thousand rupees.
(2) Making and delivering any such return or certificate containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in section 177 of the Indian Penal Code for furnishing false information to a public servant. XLV of 1860.