ACT No. XX of 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th March, 1926.)

An Act to provide for the regular submission of returns of quantities of cotton goods manufactured and cotton yarn spun in British India.

HEREAS it is expedient, notwithstanding the repeal of the Cotton Duties Act, 1896, to provide for the regular II of 1896. submission of returns of the quantities of cotton goods manufactured and cotton yarn spun in British India; It is hereby enacted as follows:-

- 1. (1) This Act may be called the Cotton Industry (Statis- short title and tics) Act, 1926.
 - (2) It extends to the whole of British India.
- 2. For the purposes of this Act, unless there is anything pednitions. repugnant in the subject or context,-
 - (a) "cotton goods" or "goods" includes all tissues and other articles (except varn and thread) woven, knitted or otherwise manufactured wholly or partly from cotton yarn;

cotton yarn " or " yarn " means yarn wholly or partly composed of cotton fibres;

- (c) "mill" means any building or place where cotton goods are woven, knitted or otherwise manufactured, or where cotton yarn is spun, by machinery moved otherwise than by manual labour, and includes every part of such building or place;
- (d) "owner", in relation to any mill, includes the managing agent or other principal officer of the mill; and
- prescribed "means prescribed by rules made under this Act.
- 3. (1) The owner of every mill shall each month prepare pelivery of and deliver, or cause to be prepared and delivered, to the pre- of goods and scribed officer a return of all cotton goods manufactured and all tured by millcotton yarn spun in the mill during the preceding month by machinery

Price Anna 1 or $1\frac{1}{2}d$.

machinery moved otherwise than by manual labour, and shall subscribe a declaration of the truth of the return at the foot thereof.

- (2) Save as may be otherwise prescribed, every such return shall state, in respect of each description of goods and of yarn, the quantity manufactured during the period to which the return relates, and shall contain such further information, and be in such form and be subject to such conditions as to verification and otherwise, as may be prescribed.
- (3) Every such return shall be delivered to the prescribed officer or posted to his address within seven days after the end of the month to which it relates.

Power to inspect mills and take copies of records. 4. (1) Any officer authorised by the Local Government by order in writing in this behalf shall have free access at all reasonable times during working hours to any mill and may at any time, with or without notice to the owner, examine and take copies of, or extracts from, the records of the mill for the purpose of testing the accuracy of any return made under section 3, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules made thereunder:

Provided that no officer not especially empowered by the Local Government in this behalf shall be entitled to inspect any record containing the description or formulæ of any trade process.

(2) All copies and extracts and all information acquired by any officer in the inspection of any mill under this section shall be treated as strictly confidential.

Publication of returns.

5. The Governor General in Council shall, from the returns delivered under section 3, cause to be compiled and published, in such form as he may direct, statements showing for each month the total quantities of goods manufactured and of yarn spun in mills in British India.

Power to make

- 6. (1) The Governor General in Council may, by notification in the Gazette of India, make rules consistent with this Act to carry out the purposes thereof.
- (2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—
 - (a) the form of any return required under this Act, the particulars to be contained therein, and the manner in which the return shall be verified;

(b) the

- - (b) the nature of the records to be maintained by the owners of mills;
 - (c) the powers and duties, in regard to the inspection of mills under this Act, of the officers authorised to make such inspections; and
 - (d) any other matter which may be or is to be prescribed.
 - 7. (1) Any person who—

Penalties.

- (a) knowingly falsifies any record of manufacture or production kept in a mill, or
- (b) being required to deliver a return under section 3, knowingly delivers a false return, or
- (c) omits to make any return required by section 3, or refuses to sign or complete the same, or
- (d) knowingly does any act, not otherwise punishable under this Act, in contravention of the provisions of any rule made under this Act,

shall be punishable with fine which may extend to five hundred rupees.

(2) Any person who discloses any particulars or other information acquired by him in the inspection of any mill under this Act shall be punishable with fine which may extend to one thousand rupees:

Provided that nothing in this sub-section shall apply to the disclosure-

- (a) of any such particulars or information for the purpose of a prosecution under section 193 of the Indian Penal Code or under this Act, in respect of any return kept or record made for the purposes of this Act, or
- (b) of any such particulars or information to any person acting in the execution of any duty imposed upon him by this Act, where the disclosure is necessary for the purposes of this Act.
- 8. The Governor General in Council may, by notification Exemption. in the Gazette of India, exempt from the operation of this Act or of any specified provision thereof any mill or class of mills, or any goods or class of goods, specified in the notification.
- 9. No suit or other legal proceeding shall be instituted Protection for acts done under against any person in respect of anything which is in good this Act. faith done or intended to be done under this Act.