

THE TOBACCO DUTY (TOWN OF BOMBAY) ACT, 1857

---

ARRANGEMENT OF SECTIONS

---

SECTIONS.

1. Laws Repealed.
2. Municipal Duty on Tobacco intended for consumption in Bombay.
3. Municipal when payable.
4. Duty if not paid on importation, to be paid on removal from warehouse for consumption. Remission of Municipal Duty on re-exportation.
5. Bombay a warehousing port for Tobacco.
6. Power for collection and enforcing payment of the Municipal Duty.
7. Tobacco not to be imported otherwise than by Sea. Landing places to be prescribed.
8. Exemption from Duty.
9. Permit necessary for removal of Tobacco. Proviso.
10. No Permit for removal from warehouse of less than a bale. Proviso.
11. License for retail sale of Tobacco.
12. What to be deemed a retail sale.
13. Retail sale to be only at the place mentioned in the license. Name of licensed dealer to be affixed to shop.
14. Monthly returns of stock to be made by retail dealers.
15. Retail dealer to made entry in a book, of weight, &c., of all Tobacco received. Inspection of book.
16. Search-warrant.
17. Power to arrest and detain. To search vehicles, &c.,
18. Confiscation of Tobacco illegally imported, removed, & e. Mitigation of penalty.
19. Penalty for illegal importation, removal, sale, or possession. Revocation of license.
20. Levy of fines, adjudication, and sale of confiscations.
21. Interpretation.

SCHEDULE A.

THE TOBACCO DUTY (TOWN OF BOMBAY) ACT, 1857.

---

ACT NO. 4 OF 1857.

---

**PASSED BY THE LEGISLATIVE COUNCIL OF INDIA.**

*(Received the assent of the Governor General on the 9<sup>th</sup> of February 1857.)*

AN ACT to amend the law relating to the duties payable on Tobacco, and the retail sale and warehousing thereof in the Town of Bombay.

**Preamble.**— WHEREAS it is expedient to amend the Law relating to the duties payable on Tobacco and the retail sale and warehousing of that article in the Town of Bombay: It is hereby Preamble. enacted as follows : —

**I. Laws repealed.** — Chapters V, VI, VII and VIII of Regulation XXI. 1827 of the Bombay Code, and Act XXIV of 1850, are hereby repealed, but not so as to revive any other Regulation or Act thereby repealed.

**II. Municipal Duty on Tobacco intended for consumption in Bombay.** — All Tobacco (except such small quantities as are hereinafter mentioned) imported from any place into the Town of Bombay and intended for consumption therein shall be liable to a duty of seven Rupees and eight annas per maund of forty seers of eighty tolas to the seer, which duty is hereinafter called the Municipal Duty; and such duty shall be leviable in addition to any Customs Duty prescribed by Law.

**III. Municipal Duty when payable.** —The said Municipal Duty may be paid at the option of the importer, either on the importation of the Tobacco, or after it has been warehoused as hereinafter provided.

**IV. Duty if not paid on importation, to be paid on removal from warehouse for consumption. Remission of Municipal Duty on re-exportation.** — If the said Municipal Duty is not paid on importation, the Tobacco shall be warehoused in a public or licensed warehouse within the meaning of Act XXV of 1836; and the importer shall pay such duty on the said Tobacco on its removal from the warehouse for consumption in the said Town. When Tobacco so warehoused is re-exported to any place beyond the limits of the said Town, the whole of the said Municipal Duty shall be remitted.

**V. Bombay a warehousing port for Tobacco.** — The Port of Bombay shall, after the passing of this Act, be held to be a warehousing port within the meaning of Act. XXV of 1836, so far as regards the warehousing of Tobacco; and the provisions of the said Act, so far as the same are applicable, shall be applied to the warehousing of Tobacco in the said Town. The Import Duty in the said Act mentioned shall, as to Tobacco, include the Municipal Duty leviable under this Act.

**VI. Powers for collection and enforcing payment of the Municipal Duty.** —The Commissioner of Customs, Salt, and Opium, and Officers of Customs, shall have all the same powers and authorities for collecting and enforcing payment of the said Municipal Duty in addition to the powers and authorities specified in this Act, as they now have or shall have in respect of duties of Customs.

**VII. Tobacco not to be imported otherwise than by Sea. Landing places to be prescribed.** —It shall not be lawful, without the permission of the Commissioner of Customs, Salt, and Opium, or other Officer empowered by Government to grant such permission, to bring any Tobacco or any preparation thereof into Bombay otherwise than by sea, nor to land the same at any other landing places than such as may from time to time be prescribed by the Government of Bombay.

**VIII. Exemption from Duty.** —The foregoing provisions of this Act shall not be applicable to such small quantities of Tobacco (not exceeding in weight four seers of eighty tolas to the seer) as are intended for the private consumption of the importer.

**IX. Permit necessary for removal of Tobacco. Proviso.** — It shall not be lawful to remove any Tobacco from one place to another within the said Town, not to carry or convey the same on any thoroughfare in the said Town, not to carry the same in any vessel or boat of less than forty candies burthen in any of the creeks or waters adjacent to the said Town, without a Permit from the Commissioner of Customs Salt and Opium, which Permit shall be in the form of Schedule A to this Act annexed, or to the like effect :any such Permit shall be in force only between sunrise and sunset of the day for which it is granted. Provided always, that it shall be lawful to convey without a Permit any Tobacco so far as may be necessary for the lawful importation thereof according to the provisions of this Act, and also small quantities of Tobacco, not exceeding in weight four seers of eighty tolas to the ser, for personal or domestic use.

**X. No Permit for removal from warehouse of less than a bale. Proviso.** —No Permit shall be granted for the removal from warehouse of any quantity of Tobacco less than an entire bale or package. Provided that, when Tobacco is to be removed for consumption in the said Town, the Commissioner of Customs, salt and Opium may give permission to open any bale or package previous to removal, and to set aside such portion thereof as may be refuse or waste ; and the said refuse or waste may be re-exported, under the rules for the re-export of Tobacco, at any time within one month from the date of such permission, or, if it be not so re-exported, may be destroyed by order of the Commissioner.

**XI. License for retail sale of Tobacco.** —It shall not be lawful for any person to sell or offer for sale by retail any Tobacco in the said town without a license from the Commissioner of Customs, Salt and Opium or other Officer duly empowered by Government in that behalf, which license shall be in force for a period of twelve Calendar months from the date thereof, unless the person to whom the license is granted shall be deprived thereof under the provisions of this Act. A fee of one Rupee shall be paid for every such license.

**XII. What to be deems retail sale.** —Any sale of Tobacco not exceeding in weight fourteen seers of eighty tolas to the seer shall be deemed to be a retail sale within the meaning of this Act.

**XIII. Retail sale to be only at the place mentioned in the license. Name of licensed dealer to be affixed to shop.** — It shall not be lawful for any licensed retail dealer in Tobacco to carry on the retail sale of the same, or to keep any store of the same, except at such shop or other premises as may be specified in his license ; and the name of every retail dealer in Tobacco, together with the number of his license, shall be written or painted in English, Guzerati, and Maharatti, in plain and legible characters of not less than one inch in height, on a board to be affixed in a conspicuous manner in the front of the shop or premises where such retail sale is carried on.

**XIV. Monthly returns of stock to be made by retail dealers.** — Every retail dealer in Tobacco shall, on or before the tenth day a of each month, make to the Commissioner of Customs, Salt, and Opium, or other Officers as aforesaid, a separate return for each shop or place of sale for which he holds a license, showing the quantity of Tobacco on hand therein at the beginning of the preceding month, the quantity received during such month, and the persons from whom, and the dates on which, he received it, and the stock remaining at the close of such month; and any retail dealer who refuses or neglects to make such return, or makes a false return, shall be liable be deprived of his license by the said Commissioner or other Officer aforesaid, and to pay a fine not exceeding two hundred Rupees.

**XV. Retail dealer to make entry in a book, of weight, &c., of all Tobacco received. Inspection of book.** —Every retail dealer in Tobacco shall, on the same day on which he shall receive any Tobacco into any such shop or place of sale, enter in a book to be kept for that purpose, the weight of such Tobacco, the day on which he receives the same, and the name of the person from whom, and the place from which, he receives it ; and such book shall be open to the inspection of the Commissioner of Customs, Salt, and

Opium, or other Officer as aforesaid, or of any person authorized by the Commissioner or such Officer to inspect the same; and the Commissioner or other Officer or person as aforesaid inspecting the said book may make any minute therein, or any extract therefrom, which he shall think fit ; and any retail dealer who neglects or refuses to comply with the provisions of this Section, shall for every offence be liable to be deprived of his license by the said Commissioner or other Officer as aforesaid, and to pay a fine not exceeding two hundred Rupees.

**XVI. Search-warrant.** —The Commissioner of Customs, Salt, and Opium, or other Officer as aforesaid, may issue a warrant under his hand and seal to any public Officer, commanding him to enter and search between sunrise and sunset any building or place to be specified in the warrant in which Tobacco may be deposited under the provisions of this Act, or in which the Commissioner or other Officers aforesaid has been credibly informed, which information shall be taken down in writing that Tobacco is deposited contrary to the provisions of this Act, and to seize and take away from thence any Tobacco or other articles subject to confiscation under this Act.

**XVII. Power to arrest and detain. To search vehicles, &c.** —The Commissioner of Customs, Salt, and Opium, or other Officer as aforesaid, or any public Officer authorized by the Commissioner or such Officer, may arrest and detain any person carrying or having charge of any Tobacco liable to confiscation under this Act, and may detain and search any vessel or package, and any boat or vehicle, containing or conveying, or supposed to contain or convey, any such Tobacco.

**XVIII. Confiscation of Tobacco illegally imported, removed, &c. Mitigation of penalty.** —All Tobacco imported into the said Town or removed from one place to another or kept within the said Town, or found in the possession of any person in the said Town selling or offering any portion thereof for sale, contrary to the provisions of this Act, and every vessel in which such Tobacco is contained, and every vehicle, boat, or animal employed with the consent and knowledge of the owner or his servant in conveying the same—shall be liable to confiscation. Provided always, that it shall be lawful for the adjudicating Officer to mitigate the penalty of confiscation herein provided, by commuting the same to the payment of any fine not exceeding the value of the goods liable to confiscation; and every such fine may be enforced, if necessary, by the sale of the goods liable to confiscation.

**XIX. Penalty for illegal importation, removal, sale, or possession. Revocation of license.** —Any person, who shall illegally import, remove, or sell in the said Town, any Tobacco, or who shall knowingly have in his possession any Tobacco subject to confiscation under this Act, shall be liable to a fine not exceeding ten times the value of such Tobacco; and if the offender is a licensed retail dealer, he shall be liable to be deprived of his license by the Commissioner of Customs, Salt, and Opium, or other Officer as aforesaid.

**XX. Levy of fines and adjudication and sale of confiscations.** —All confiscations and fines under this Act may be adjudicated and levied by any Magistrate of Police for the Town of Bombay. Goods adjudged liable to confiscation shall be sold under warrant of the Magistrate.

**XXI. Interpretation.** —The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the context repugnant to such construction: —

The words “Town of Bombay” shall include all places within the Islands of Bombay and Colaba.

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

Words importing the masculine gender shall include females.

SCHEDULE A.

*Form of Permit.*

No.

A. B. has been permitted to remove from *(Custom House or licensed warehouse or shop No. situated in Kabadavie street to warehouse or shop No. in Bazar street)* the under-mentioned quantity of Tobacco between sunrise and sunset on the \_\_\_\_\_ day of \_\_\_\_\_ in the year.

(Signed) -----

*Commissioner of Customs, Salt, and Opium.*