

9. No suit or other legal proceeding shall be instituted against any person in respect of anything which is in good faith done or intended to be done under this Act. Protection for acts done under Act.

## THE COTTON INDUSTRY STATISTICS ACT.

[INDIA ACT XX, 1926.] (25th March, 1926.)

1. \* \* \* \*

2. For the purposes of this Act, unless there is anything repugnant in the subject or context,— Definitions.

- (a) "cotton goods" or "goods" includes all tissues and other articles (except yarn and thread) woven, knitted or otherwise manufactured wholly or partly from cotton yarn ;
- (b) "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
- (e) "prescribed" means prescribed by rules made under this Act.

3. (1) The owner of every mill shall each month prepare and deliver, or cause to be prepared and delivered, to the prescribed officer a return of all cotton goods manufactured and all cotton yarn spun in the mill during the preceding month by machinery moved otherwise than by manual labour, and shall subscribe a declaration of the truth of the return at the foot thereof. Delivery of monthly returns of goods and yarn manufactured by mill owners

(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.

4. (1) Any officer authorized by the President of the Union 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 Power to inspect mills and take copies of records.

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 President of the Union 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 President of the Union 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 the Union of Burma.

Power to  
make rules.

6. (1) The President of the Union may, by notification in the Gazette, 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 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 authorized to make such inspections ; and
- (d) any other matter which may be or is to be prescribed.

Penalties.

7. (1) Any person who—

- (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 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 President of the Union may, by notification in the Gazette, 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. Exemption.

9. No suit or other legal proceeding shall be instituted against any person in respect of anything which is in good faith done or intended to be done under this Act. Protection for acts done under this Act.

### THE LAC CESS ACT.

[INDIA ACT XXIV, 1930.] (1st August, 1931.)

1. \* \* \* \*

2. In this Act—

(a) "Collector" means a Customs-collector as defined in clause (c) of section 3 of the Sea Customs Act ;

1 (b) \* \* \* \*

(c) "lac" includes any form of manufactured or unmanufactured lac other than refuse lac ;

(d) "lac cess" means the customs duty imposed by section 3.

3. There shall be levied and collected on all lac and refuse lac produced in the Union of Burma, and exported from any customs-port to any port beyond the limits of the Union of Burma, a cess at the rate of four annas per maund in the case of lac, and two annas per maund in the case of refuse lac or at such lower rate as the President of the Union may, \* \* \* \*<sup>1</sup> by notification in the Gazette, prescribe. Imposition of lac cess.

4-5. \* \* \* \*

<sup>2</sup> 6. The proceeds of the lac cess collected under the provisions of this Act shall be applied after meeting expenses of collection for the improvement and development of methods of cultivation, manufacture and marketing of lac. Application of the lac cess.

7. \* \* \* \*

8. The President of the Union may, after previous publication, make rules to carry out the purposes of this Act, and in particular to regulate the assessment, levy and payment of the lac cess. Power to make rules.

9. \* \* \* \*

10. All rules made under section 8 shall be published in the Gazette. Publication of rules.

<sup>1</sup> Omitted by the Union of Burma (Adaptation of Laws) Order, 1948.

<sup>2</sup> Substituted *ibid.*