Collector, such buildings, apparatus, salt or materials shall not be liable to be taken in execution of a decree or order of any Court until all revenue due on salt produced therefrom has been paid.

35. No action shall lie in any civil Court against any salt-officer for damages for any act in good faith done or ordered to be done in pursuance of this Act or of any law for the time being in force relating to salt revenue.

36. All actions which may lawfully be brought against the Government or against any salt-officer, in respect of anything done or alleged to have been done in pursuance of this Act, shall be instituted within six months from the date of the act complained of and not afterwards.

THE SUGAR (EXCISE DUTY) ACT.

[India Act XIV, 1934.] (1st May, 1934.)

1. * * * *

2. In this Act, unless there is anything repugnant in the subject or context,—

(a) "factory" means any premises wherein, or within the precincts of which, twenty or more workers are working or were working on any day of the preceding twelve months, and in any part of which any manufacturing process connected with the production of sugar is being carried on or is ordinarily carried on with the aid of power;

(b) "owner" includes any person expressly or impliedly authorized by the owner of a factory to be his agent in respect of such factory;

(c) "sugar" means any form of sugar containing more than ninety per cent. of sucrose;

(d) "khandsari sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed; and

(e) "palmyra sugar" means sugar manufactured from jaggery obtained by boiling the juice of the palmyra palm.

3. (1) A duty of excise shall be levied on all sugar produced in any factory in the Union of Burma and either issued out of such factory on or after the 1st day of April, 1934, or used within such factory on or after the said date in the manufacture of any commodity other than sugar, and shall be payable by the owner of the factory.

(2) The duty payable under sub-section (1) shall be at the following rates, namely:

(i) on khandsari sugar at the rate of one rupee and five annas per cwt.;

(ii) on all other sugar except palmyra sugar at the rate of two rupees per cwt.;
Sugar (Excise Duty).

(iii) on palmyra sugar at such rate, if any, as may be fixed in this behalf by the President of the Union after such enquiry as he may think fit.

4. (1) If any duty payable under section 3 is not paid within the time fixed by rules made in that behalf under this Act, it shall be deemed to be an arrear. and the authority to which such duty is payable may, in lieu thereof, recover any sum not exceeding double the amount of duty unpaid which such authority may in its discretion think it reasonable to require.

(2) An arrear of duty, or any sum recoverable in lieu thereof under this section, shall be recoverable as an arrear of land-revenue, and shall be recoverable in addition to, and not in substitution for, any other penalty incurred under this Act.

5. No person shall issue any sugar out of a factory, except in accordance with the provisions of rules made in that behalf under this Act, or, until such rules are made, in accordance with the general or special orders of the President of the Union:

7. Whoever contravenes the provisions of section 5 shall be punishable with fine which may extend to two thousand rupees.

8. Whoever evades or attempts to evade the payment of any duty payable by him under this Act, or fails to supply any information which he is required by any rule made under this Act to supply, or knowingly supplies false information, shall be punishable with imprisonment which may extend to six months, or with fine which may extend to two thousand rupees, or with both.

9. Any Court trying an offence under this Act may order that any sugar, together with the packages or coverings thereof, in respect of which the Court is satisfied that an offence under this Act has been committed, shall be forfeited to the State.

10. The President of the Union may, by notification in the Gazette, declare that any of the provisions of the Sea Customs Act, relating to the levy of and exemption from customs duties, drawback of duty, warehousing, offences and penalties, confiscation, and procedure relating to offences and appeals, shall, with such modifications and alterations as he may consider necessary or desirable to adapt them to the circumstances, be applicable in regard to like matters in respect of the duty on sugar imposed by section 3.

11. (1) The President of the Union may, by notification in the Gazette, make rules to carry into effect the purposes and objects of this Act.

(2) In particular, and without prejudice to the generality of the foregoing

1 Omitted by the Union of Burma (Adaptation of Laws) Order, 1918.
(a) provide for the assessment and collection of the duty and the authorities by whom functions under this Act are to be discharged, the issue of notices requiring payment, the manner in which the duty shall be payable, and the recovery of arrears;

(b) regulate the issue of sugar out of or the use of sugar in the manufacture of commodities within any factory, and provide for the appointment of officers of the Government to supervise within any factory such issue or use;

(c) impose on the owners of factories, and on persons engaged in the sale of sugar, the duty of furnishing information, keeping records and making returns, and prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified;

(d) provide for the detention of sugar for the purpose of exacting the duty, the confiscation otherwise than under section 9 of sugar in respect of which breaches of the Act or rules have been committed, and the disposal of sugar so detained or confiscated;

(e) authorize and regulate the inspection or search of any place or conveyance used for the manufacture, storage or carriage of sugar; and

(f) authorize and regulate the composition of offences against or liabilities incurred under the Act and rules:

(3) In making any rule under this section the President of the Union may provide that a breach of the rule shall, where no other penalty is provided by this Act, be punishable with fine not exceeding two thousand rupees.

THE MATCHES (EXCISE DUTY) ACT.

[INDIA ACT XVI. 1934.] (1st May, 1934.)

1. * * * *

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

(a) "manufactory" means any premises wherein matches are manufactured;

(b) "match" includes a firework in the form of a match and, where a matchstick contains more heads than one capable of being ignited by striking, each such head shall be deemed to be a match;

(c) "owner" includes any person expressly or impliedly authorized by an owner of a manufactory to be his agent in respect of the manufactory;