

ACT No. I. OF 1852.

Passed by the Hon'ble the President of the Council of India in Council, on the 2nd January 1852, with the assent of the Most Noble the Governor General of India.

An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.

WHEREAS it is expedient to consolidate into one Act the laws now in force, relating to the customs under the Presidency of Bombay, and also to amend the rules for the collection and management of the same, It is enacted as follows :

I. The following Regulations and parts of Regulations of the Bombay Code, and the following Acts and parts of Acts of the Government of India, are repealed, that is to say, Sections I. II. and III., Regulation VI. of 1799 ; Clause II. Section VII. Regulation IX. of 1800 ; Sections XIV. XVII. XX. XXI. and XXV., Regulation I. of 1805 ; Section IV. Regulation II. of 1810 ; Regulation VI. of 1814 ; Chapters III. V. and VII. Regulation XX. of 1827 ; Regulation I. of 1833 ; Act I. of 1838, except in so far as it repeals any Regulation of the Bombay Code, or Act of the Government of India ; Act IX. of 1845, so far as it relates to the Bombay Presidency, except so far as it repeals any other Act ; Act II. of 1846 ; and all other Acts and parts of Acts, and all other Regulations and parts of Regulations

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Regulations of the Bombay Code, so far as such Acts or Regulations prescribe the levy within the Bombay Presidency of any customs duties, as well on transit by land as on import and export by sea, or which relate in any way to such duties, or which require the payment of any fee leviable by Customs Authorities on account of any vessel which may enter any port in the territories subject to the Presidency of Bombay.

II. Nothing hereinbefore contained shall be construed to prevent the levy of any anchorage or harbour dues now leviable at the port of Bombay, or the levy of any special duties on opium, tobacco, gunja, spirits or salt which are, or may be, established by any Law, or the levy of any town duty, or of any Municipal Tax, or of any toll on any bridge, road, canal or causeway, or for repair and maintenance of light-houses, or the levy of any rent or fee leviable under Act XXV. of 1836, on the warehousing of goods.

III. The Governor of Bombay in Council may appoint one or more persons, to be Commissioners of Customs for the collection and management of the customs throughout the whole of the Presidency of Bombay with such salary or salaries as the said Governor in Council may deem reasonable; the persons so appointed shall hold their offices during the pleasure of the said Governor in Council, and shall, in all matters relating to the execution of their duties, be subject to the authority, direction and control of, and obey such orders and instructions as shall, from time to time, be issued to them by, the said Governor in Council.

IV. The Governor of Bombay in Council may appoint such persons as he may deem fit for the control and supervision of the collection and management of the customs in the Bombay Presidency under this Act, as Collectors of Customs, or under such other designation as the said Governor in Council shall determine; the persons so appointed shall be subject

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to the authority and control of the Commissioner or Commissioners (if any such officer shall have been appointed) in such manner and to such extent as the said Governor in Council, from time to time, may direct.

V. The Governor of Bombay in Council may appoint all other proper persons to execute the duties of the several subordinate officers necessary to the due management and collection of the customs, and may require from such persons such securities for their good conduct therein as the said Governor in Council may deem necessary; and may, from time to time, transfer any part of the duties and powers of any officer of customs under this Act to any other officer in such cases and under such restrictions as the said Governor in Council may deem fit; and every officer of customs appointed or employed on any duty relating to the said customs shall hold his office during the pleasure of the Governor of Bombay in Council: all persons holding any office or employment in the said customs at the time of the passing of this Act, shall continue to be so employed therein under this Act until duly removed therefrom.

VI. The Governor of Bombay in Council may delegate the whole or any portion of the powers with which he is invested by the preceding section to any Commissioner or Collector or other officer of customs regularly appointed under the provisions of this Act, and all subordinate officers of customs, who may be appointed by such Commissioner or Collector, or other officer of customs, by virtue of such delegated power shall be liable to be dismissed, suspended or fined to an extent not exceeding two months' pay by the authority by which they were respectively appointed, subject to the control of Government, or of superior authority in the customs department.

VII. Whoever intentionally obstructs any officer, in the exercise of any powers given by this Act to such officer, shall be liable to imprisonment

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ment for any term not exceeding six months, or a fine not exceeding one thousand rupees, or both.

VIII. Any person, who shall offer a bribe to any custom house officer in order to induce such officer to act in a manner inconsistent with his duty, shall be liable for every such offence to a fine not exceeding one thousand rupees, or to imprisonment for any term not exceeding six months, or both.

IX. No action shall lie in the Supreme Court for any act or thing done under this Act; but every action for any wrong or trespass, if committed within the local limits of the Island of Bombay, shall be tried and determined before the Revenue Judge of Bombay, and if committed in any part of the Presidency of Bombay without those limits, then before the proper Zillah Judge within whose jurisdiction the same shall have been committed; and such Revenue Judge of Bombay, or Zillah Judge respectively, shall award such damages to the party aggrieved for the injury done as shall be just and equitable: Provided, that if it shall appear that there was reasonable and probable cause for the act complained of, the plaintiff shall not be entitled, beyond the restoration of any article unlawfully seized, or the value thereof, to more than two annas damages without costs.

X. Whoever, being an officer appointed under the authority of this Act, shall be guilty of a wilful breach of the rules prescribed in this Act, or any other rules that shall be passed by the Governor of Bombay in Council under the authority of it, or shall accept, or obtain or attempt to obtain from any person any property, gratuity or benefit as a consideration for doing or forbearing to do any official act, shall be liable to imprisonment for any term not exceeding two years, or to fine, or both.

XI. Whoever,

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XI. Whoever, being an officer appointed under the authority of this Act, practises or attempts to practise any fraud for the purpose of injuring the customs revenue, or abets or connives at any such fraud, or at any attempt to practise any such fraud, shall be liable to imprisonment for any term not exceeding two years or to fine, or both.

XII. In all cases in which under this Act, goods are liable to confiscation, and in all cases in which under this Act, any person in charge of, or owning a vessel, or landing or shipping goods, or passing them through the custom house, is liable to a penalty, a Commissioner or Collector of Customs may adjudicate such confiscation or such penalty; or the same may be adjudged by a Deputy or by an Assistant Collector of Customs being a Justice of the Peace: Provided, that the power to adjudicate confiscation shall not extend as regards a Deputy Collector to goods beyond the value of rupees one thousand, nor as regards an Assistant Collector to goods beyond the value of rupees one hundred, nor shall any Deputy Collector impose any fine beyond the amount of rupees fifty, nor any Assistant Collector beyond the amount of rupees ten; and all cases adjudicated by a Deputy or Assistant Collector shall be liable to revision by a Collector of Customs on appeal.

XIII. In case any goods, ship, vessel, boat, cart, vehicle or other article shall be seized as forfeited, or detained as under-valued under this Act, the adjudicating officer may order the same to be restored in such manner and on such terms and conditions as he thinks fit to direct; and if the proprietor of the same accepts such terms and conditions, he shall not have or maintain any action for recompense or damage on account of such seizure or detention, and the adjudicating officer shall not proceed to condemnation.

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XIV. Any

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XIV. Any Collector of Customs or other officer, who is authorized to adjudicate customs cases, if he shall decide that a seizure of goods made under the authority of this Act was vexatious and unnecessary, may adjudge damages to be paid to the proprietor by the customs officer who made such a vexatious seizure, beside ordering the immediate release of the goods; and if the proprietor accepts such damages no action shall thereafter lie against the officer of customs, in any court of justice, on account of such seizure; and if such adjudicating officer shall decide that the seizure was warranted, but shall deem that the penalty of confiscation is unduly severe, he may mitigate the same by levying on the goods so seized as aforesaid, any portion of the market value of such goods not less than one-tenth of such value; and if the said officer adjudges confiscation, or any penalty in mitigation of confiscation, he may order that from the sale of the goods, or from the proceeds of any penalty inflicted in mitigation of confiscation, a proportion not exceeding, in all cases of seizure except seizures of salt or tobacco, one-half of the sum remaining after payment of all Government demands shall be distributed in rewards amongst such officers as he deems entitled thereto, and in such proportion as he directs to each respectively: but in awarding rewards for the seizure of confiscated salt or tobacco, he may award one-half of the proceeds of sale, without making any deduction on account of Government demands.

XV. All penalties under this Act, except those specified in any judicial award of the Collector or other adjudicating officer, as provided for in Section XIII. of this Act, shall be adjudged and determined by the Officiating Magistrate of the place where the offence shall have been committed; and any Collector being a Justice of the Peace, or Deputy or Assistant Collector authorized in such behalf by his superior and being a Justice of Peace, may take informations and depositions on oath or solemn affirmation or declaration touching any matters involving a breach of
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any of the provisions of this Act, and if taken in the presence of the party or parties charged with such breach, the same shall be received in evidence by such magistrate in the like manner and to the same extent as if taken before him, and shall be deemed sufficient for him to adjudicate thereon: but nothing herein contained shall prevent such magistrate from taking any information or deposition afresh, or from taking other and further depositions in the matter, if he think fit.

XVI. If any person in charge of, or owning a vessel shall have become liable to any fine on account of any act or omission relating to the Customs, the Collector of Customs, subject to the orders of the Governor of Bombay in Council, may refuse port clearance to such vessel until the fine is discharged; and in like manner if any person passing goods through the custom house, shall have become liable to any fine, the Collector of Customs may detain such goods until the fine is discharged.

XVII. No person shall act as an agent for transacting business in the custom house in the port of Bombay which shall relate to the entrance or clearance of any ship, goods, or baggage, unless authorized so to do by licence of the Collector of Customs, who may require a bond to be given by every person to whom such licence shall be granted, with sufficient securities, in any sum not exceeding five thousand rupees for the faithful and incorrupt behaviour of such person as regards the custom house regulations and its officers; and every person who shall act as such agent not being so licensed shall, for every such offence, be liable to a fine not exceeding the sum of five hundred rupees: Provided always, that nothing herein contained shall extend to forbid the clerk or servant, or known accredited agent of any person, or of any mercantile firm, from transacting business at the custom house on account of such person or firm without licence.

XVIII. Duties

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XVIII. Duties of customs shall be levied on goods imported by sea from any port not subject to the Government of the East India Company, or from Aden, or any port in the Straits of Malacca, the Tenasserim Provinces, or the Province of Arracan, into any place in the territories subordinate to the Government of the Presidency of Bombay according to the rates specified in Schedule A. annexed to this Act, and with the exceptions specified therein; and the said Schedule shall be taken to be a part of this Act.

XIX. Duties of customs shall be levied upon goods the produce or manufacture of India exported by sea to any port situated beyond the territories subject to the Government of the East India Company, or to Aden, or to any port in the Straits of Malacca, the Tenasserim Provinces or the Province of Arracan, from any port of the Bombay Presidency, according to the rates specified in Schedule B. annexed to this Act, with the exceptions therein specified; and the said Schedule with the notes attached thereto, shall be taken to be a part of this Act: Provided always, that the ships of any European nation having Firman privileges in the port of Surat, shall not be subject to further duties of import or export than may be prescribed by their Firmans respectively, any thing in the Schedules or in this Act notwithstanding.

XX. Spirits exported from any port subject to the Government of the East India Company, and imported at any other port subordinate to the Government of Bombay shall be liable on importation to the same rate of duty as may be fixed on spirit of country manufacture by Schedule A. annexed to this Act, or by any future enactment: Provided always, that if the said spirit be accompanied by a document signed by competent authority, certifying that a duty, whether of customs or otherwise, has been paid on the said spirit to the East India Company, credit shall be allowed for the sum so paid in settling the customs at the port of import; and if
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such sum equal or exceed the full amount of customs leviabie on spirits of country manufacture under Schedule A. aforesaid, or any future enactment, then the spirit on which such duty has been paid shall be admitted to free entry.

XXI. The Governor in Council may direct that an anchorage toll shall be levied at any port or ports within the Bombay Presidency on all vessels arriving from any other port or ports which may be specified by the said Governor in Council, and such anchorage toll shall be levied at such port or ports on every such vessel on each arrival of such vessel at the rates specified in Schedule C. annexed to this Act: and the said Schedule shall be taken to be part of this Act.

XXII. No goods entered in either of the Schedules of this Act, as liable to duty, shall be exempted from the payment of such duty or of any part thereof, except under special order from the Governor of Bombay in Council, and the Collector of Customs shall detain all goods subject to duty under this Act until such duty shall have been duly paid according to the rules herein provided: Provided always, that the Collector of Customs, or other officer in charge of a custom house, may at his discretion pass free of duty any passenger's personal baggage in actual use, and if any person shall apply to have goods passed as such baggage, the Collector, acting under the orders of Government, shall determine whether they be passenger's personal baggage in actual use, or goods subject to duty under the provisions of this Act.

XXIII. On application by the exporter of any salt that has paid the excise duty, as established by law, a certificate shall be granted by the Collector of Customs at the place of export, under authority of which certificate the quantity of salt specified therein may be landed at any other port of the said Presidency of Bombay, and passed from such port into
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the interior of the country without the levy of any further duty either of excise or of customs.

XXIV. The Governor of Bombay in Council, from time to time by notice in the official Gazette of that Presidency, may fix a value for any article, or number of articles, liable to duty upon their value, and the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty on the same.

XXV. When goods liable to duty for which a value has been fixed by such notice or for which a fixed duty has been declared by the Schedules annexed to this Act, are brought to any custom house in the Bombay Presidency in a damaged state, and such damage is declared previous to the assessment of customs on such goods, the Collector of Customs may make an abatement of customs in proportion to the damage received; and, in estimating such damage, he shall be guided by such rules as the Governor of Bombay in Council may from time to time determine and notify; but if the value of the goods be not deteriorated more than one-fifth part thereof no abatement of customs shall be allowed.

XXVI. When goods liable to duty, for which a value has not been fixed by such a notice as is above directed, or for which a fixed duty has not been declared by the Schedules annexed to this Act, are brought to any custom house in the Presidency of Bombay, for the purpose of being passed for importation or exportation, the duty leviable on such goods shall be levied according to the market value of such goods, at the place and time of importation or exportation as the case may be.

XXVII. No goods shall be allowed to be passed through the custom house until a written application, according to a form to be prescribed by the
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the Collector of Customs, shall have been made by the owner, consignee, exporter, importer, or the agent for any of such persons respectively, for permission to pass such goods through the custom house; and such application shall contain a true description of such goods, with the marks, numbers and description of the packages containing the same, and a declaration of their value, and shall set forth the name of the ship in which the goods have been imported, or are to be exported, the name of the master of the said ship, the colors under which the said ship sails, and the country in which the goods were produced. If any goods shall be passed through the custom house, or attempted to be removed therefrom without such an application in writing as is above described, they shall be liable to be seized and confiscated.

XXVIII. The market value for assessment of duties on the goods indicated in Section XXVI. shall be that declared in the application to be made, as aforesaid: ~~Provided always, that the value so declared be admitted by the Collector or by the officer appointed to appraise goods at the custom house; but if the value of the whole or any part of the goods entered in the declaration aforesaid shall seem to the Collector to be understated in such declaration, he shall have power to take the goods, or any part thereof as purchased for the Government at the price so declared; and whenever the Collector of Customs shall so take goods for the Government, payment thereof shall be made to the consignee, importer or exporter within one month from the date of the declaration; if the goods be imported goods, the amount of import duty leviabie thereon shall be first deducted, and if the goods be intended for exportation, the entire value as declared, shall be paid without deduction on account of customs duty: and the Collector shall sell the goods so taken on account of Government; and, if they shall realize on sale a sum exceeding all charges incurred on them by Government, a proportion not more than one-half of the excess shall, at the discretion of the Collector, be payable to the~~
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officer who reported the undervaluation of the goods, who shall in like manner be liable to pay one-half of the net loss that may accrue on the sale of the said goods.

XXIX. And whereas under Section XXIV. of this Act, it may be found expedient to fix the dutiable value of certain goods at the rates shewn by their invoice, when it shall appear to the officer of customs appointed to appraise goods at the custom house that any goods are undervalued in an invoice presented for the purpose of assessing customs, he shall report the same to the Collector of Customs, who shall call upon the importer or exporter to declare the market value of the goods in question, and if the value so declared shall appear to the Collector insufficient, he may take such goods for Government at the value so declared, and dispose of them as empowered by Section XXVIII. of this Act.

XXX. Upon any goods liable to duty that may be passed through the custom house for shipment, the application for which shall be presented after port-clearance shall have been taken out, double of the prescribed duty shall, in all cases, be levied, and if the goods (always excepting treasure and opium) be free, or have already paid import duty, or have been imported free under certificate, five per cent. upon the market value shall be levied thereon, or if the same be imported goods entitled to drawback, the drawback shall be forfeited, but no separate duty shall be levied on drawback goods.

XXXI. When a vessel having cleared out for any port, shall put back from stress of weather, or it shall from any damage, or from other cause be necessary that the cargo of a vessel that has cleared out shall be unshipped or relanded, a customs officer shall be sent to watch the vessel, and take charge of the cargo during such relanding or removal from on board; and the goods on board such vessel shall not be allowed to be
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transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export unless the goods shall be lodged in such place as shall be allowed by the Collector of Customs, and shall remain while on land or while on board of any other vessel under special charge of the officers of customs until the time of re-export, and all charges attending such custody shall be borne by the exporter: Provided however, that in all cases of return to port after port-clearance on account of damage or for stress of weather, the owner or master may enter the vessel and land the cargo under the rules for the importation of goods, and the export duty shall in that case be refunded, and the amount paid in drawback be reclaimed; and if goods on account of which drawback has been paid, be not found on board the vessel, the master shall be liable to a fine not exceeding the entire value thereof, unless he accounts for them to the satisfaction of the Collector of Customs.

XXXII. When goods shall be re-landed before the lading of any vessel is complete, and before port-clearance has been granted, the duty levied upon such goods shall be returned to the exporter, but no refund shall be made of duty paid on the export of any goods after port-clearance shall have been granted for the vessel on which the goods are exported, unless the vessel shall have put back for stress of weather or for damage, and the goods shall have been re-landed under the rule contained in Section XXXI.

XXXIII. Goods exported in the same vessel on which they were imported, if manifested for re-export, shall not be subject to import or export duty; and, if any goods brought to any port in any vessel be transhipped in such port, they shall in all cases be subject to the same duty as if they had been landed and passed through the custom house for re-exportation in the vessel into which they may be transhipped.

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XXXIV. No duty of customs which shall have been charged and paid, and of which repayment is claimed in consequence of the same having been charged or paid under an erroneous construction of law or from other error, shall be returned unless such claim is made within two years from the date of such payment.

XXXV. With the sanction of the Governor of Bombay in Council, seven-eighths of the customs levied on imports may be repaid as drawback upon the re-export by sea of goods which can be identified to the satisfaction of the Collector of Customs as having previously paid customs duties on import at the same port: Provided that such re-export be made within two years of the date of import by the custom house register, and the drawback be claimed at the time of re-export; but no drawback shall be claimable under this Act on any re-export of opium or salt, or of goods destined for any port in the territories subject to the Government of the East India Company, except Aden, and ports in the Straits of Malacca, the Tenasserim Provinces, and the Province of Arracan.

XXXVI. Every person who shall counterfeit or falsify, or wilfully use when counterfeited or falsified, any invoice, entry, cocket, or other document for the purpose of clearing, or having customs duties assessed on, any goods, shall be liable to a fine not exceeding one thousand rupees.

XXXVII. If any certificate, manifest, bill, or other custom house documents be lost by any person to whom they may have been issued by the custom house authorities, the Collector of Customs, on being satisfied that no fraud has been committed; or was intended, may grant a duplicate of such lost document upon payment of a fee of not less than one rupee, nor exceeding ten rupees; and further the Collector may authorize any amendment to be made in any import or export application; but, if such amendment be required after such application is entered and recorded in
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the custom house books, then upon payment of a like fee for any document so entered.

XXXVIII. The master of every vessel on arrival at the port of Bombay shall, on being required by any customs officer who may proceed on board, enter in a printed form with which such officer will be furnished, the information therein required, which shall include the vessel's name and the country to which she belongs, the name of the captain or sailing master, the port from whence she began her voyage, and the date of departure therefrom, also the names of any ports at which she touched during her voyage, and of any vessels she may have spoken, and a list of her passengers; and any master of any vessel who shall refuse to enter such information, or delay to do so for more than two hours after delivery to him of the printed form aforesaid, or wilfully make any false statement in filling up the same, shall be liable to a fine not exceeding five hundred rupees.

XXXIX. On the arrival of any ship, boat, or other vessel at the port of Bombay, the master or commander thereof shall, within twelve hours after he shall have anchored, report to the Collector of Customs the quantity of gunpowder which he has on board, and all such gunpowder in excess of five seers, unless a greater quantity shall be authorized by Government to be retained on board any vessel, shall be delivered by him in charge of such person as shall be named in an order to be furnished to him for such purpose by a proper officer of Government, and on his failure to make such report, or deliver such excess, he shall be liable to a fine not exceeding five hundred rupees.

XI. When any vessel shall arrive in any port of the Presidency of Bombay, the master shall deliver a certificate of registry of such vessel if registered as a British vessel under Act of Parliament, or if registered
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under Acts of the Government of India No. X. of 1841 or No. XI. of 1850, a certificate of registry as required by such Acts, or if not registered under either of the said Acts then the pass or sea letter under which the vessel may have sailed, to the first person duly empowered to receive such certificate of registry or pass, who comes on board; and if no such person comes on board before the anchor is dropped, then such certificate or pass shall be forwarded to the Collector of Customs, or other principal officer of customs on the spot, by the first boat that leaves the vessel after dropping anchor; and, if the port be up a river, or at a distance from the land first made, no inward-bound vessel, except such country craft as are described in Section LIX. of this Act, shall pass beyond such place in such river or adjoining such port as shall be from time to time appointed by the Governor of Bombay in Council, by an order published in the Government Gazette of the Presidency, until the master shall have forwarded, in such manner as may be so ordered by the said Governor, a certificate of registry or pass; and the master of such vessel arriving as aforesaid, shall deliver in duplicate, at the same time and in like manner as he is hereinbefore directed to deliver a certificate of the registry of the vessel, a true manifest of the cargo on board; and if there be no cargo, then a blank manifest made out according to such form as may be prescribed by the Collector of Customs; and the wilful breach or neglect of any of the provisions of this Section shall subject the master to a fine not exceeding one thousand rupees.

XLI. If the manifest so delivered by the master shall not contain a full and true specification of all the goods imported in the vessel, the said master shall be liable to a fine not exceeding rupees one thousand, and any goods or packages in excess of the manifest so delivered, or differing in quality or kind, or in marks and numbers, from the specification contained therein, that are found on board, or are found after being fraudulently removed from the vessel, shall be liable to be seized by any officer

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officer of customs and confiscated, or to be charged with such increased duties not exceeding the value of such goods or packages as may be determined by the Collector of Customs.

XLII. If any inward-bound vessel shall remain outside or below the place that may be fixed by the Governor in Council for the first delivery of manifests, the master shall deliver a manifest as hereinbefore prescribed, to the first person duly empowered to receive such manifest who comes on board, and the master of any vessel entering a port for which there is a custom house established, and being at anchor therein for twenty-four hours, who shall refuse or neglect to deliver the said manifest within that time in the manner above prescribed, shall, for such refusal or neglect, be liable to a fine not exceeding rupees one thousand; and no entry or port-clearance shall be given for such vessel until the fine is paid.

XLIII. No vessel shall be entitled to inward entry, or be allowed to break bulk, until a manifest in duplicate, as required by this Act, shall have been received by the Collector of Customs, nor until orders have been given by the said Collector for the discharge of the cargo; and the said Collector may further refuse to give such order, if he shall see fit, until any port-clearance, cocket, or other papers known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

XLIV. No vessel shall be entitled to entry outwards, or to take on board any part of her export cargo, until a written application for such purpose shall have been made by the master of such vessel to the Collector of Customs, nor until an order shall have been given by the said Collector for shipping export cargo, and in the written application to be made as aforesaid, the name, tonnage, and nation of the vessel shall be described, as also the name of the master, and the name or names of the place or places for which she is bound.

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XLV. If in the application prescribed by the preceding Section of this Act, a vessel be described to be bound to any port or ports within the territories of the East India Company, then the Collector of Customs, or, in his absence, his Deputy or Assistant, may refuse a port-clearance to such vessel until the master or commander thereof shall have given a joint bond together with the owner or the consignee of the said vessel, or some other party approved by the Collector of Customs, or, in his absence, by his Deputy or Assistant, by which such parties or one of them shall be bound to produce to the Collector of Customs a certificate from the officer in charge of the port to which such vessel is said to be bound, of her arrival at such port within a fair and reasonable time to be prescribed by the Collector in each case, and in failure of producing such certificate, or showing sufficient reason for its non-production, the parties to the bond aforesaid shall be jointly and severally bound to pay a penal sum equal to double the amount of customs which would have been chargeable on the export cargo of the said vessel had she been declared bound to a port beyond the territories of the East India Company.

XLVI. No goods shall be allowed to leave any vessel or to be put on board thereof, until entry of the vessel shall have been duly made in the custom house of the port, and until order shall have been given for discharge or shipment of the cargo thereof as above provided, and it shall be the duty of every customs officer to seize as contraband any goods which have been removed from or put on board of any vessel in contravention of the above provision; and the master of any vessel who shall permit or neglect to take measures for preventing the landing or shipping of any goods in contravention of the above provisions, shall be liable to a fine not exceeding five hundred rupees.

XLVII. After entry of the vessel at the custom house in due form as above prescribed, such part of the cargo as may not be declared for re-exportation

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re-exportation in the same vessel, shall be landed, and export cargo shall be laden on board according to the forms and rules that may be prescribed for the port by this Act, or by order of the Governor of Bombay in Council; and if an attempt be made to land or put on board goods or merchandise in contravention of the forms and rules so prescribed, the goods shall be liable to seizure and confiscation.

XLVIII. If goods entered in the manifest of a vessel shall not be found on board that vessel, or if the quantity found be short, and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the custom house, or at such other place as the Collector of Customs shall have prescribed, the master shall be liable to a penalty not exceeding five hundred rupees for every missing or deficient package of unknown value, and to a penalty equal to twice the amount of duty chargeable on the goods deficient and unaccounted for, if the duty can be ascertained, and if they be not subject to duty, then to a penalty equal to five per cent. on the value of such deficient goods; provided always, that nothing herein contained shall be construed to prevent the Collector of Customs from permitting, at his discretion, the master of any vessel to amend obvious and unintentional errors, or to supply omissions from accident or inadvertence, by furnishing an amended or supplemental manifest.

XLIX. Every master of a vessel who shall remove from such vessel or put on board thereof any goods, or cause or suffer any goods to be removed from thence or put on board thereof between sunset and sunrise, or on any day when the custom house is closed for business, without leave in writing obtained from the Collector of Customs, shall be liable to a fine not exceeding five hundred rupees.

L. When goods shall be sent from on board of any vessel for the purpose of being landed and passed for importation, there shall be sent
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with each boat load; or other separate despatch, a boat note specifying the number of packages and the marks and numbers, or other description thereof, and such boat note shall be signed by an officer of the vessel; and if the vessel have a customs officer on board, the boat note must be signed by such officer as well as by an officer of the vessel; and if any imported goods be found in a boat proceeding to land from such a vessel without a boat note, as above provided, or if being accompanied by such boat note they be found out of the proper track between the ship and the proper place of landing, the boat containing such goods may be detained by any officer of customs duly authorized by the Collector; and unless the cause of deviation be explained to the satisfaction of the Collector of Customs, the goods shall be liable to seizure and confiscation.

LI. Except in special cases sanctioned by the Collector of Customs, twenty days, exclusive of Sundays and holidays, shall be allowed for the discharge of the import cargo of vessels not exceeding six hundred tons' burthen, and thirty days for vessels exceeding that burthen; and the said periods shall be calculated from the date on which the vessel was admitted to entry inward; and if any goods remain on board after the periods above fixed, the Collector may order the same to be landed and warehoused, for the security of the duties chargeable thereon, and of any freight and primage and other demands that may be due thereon, giving his receipt to the master for the goods so warehoused; but the Collector or other officer in charge of the custom house, with the consent of the master of the vessel, may cause any packages to be brought on shore and to be deposited in the Government warehouses, although the periods above fixed have not expired.

LII. No vessel shall depart from any port of the Presidency of Bombay without a port-clearance being granted by the Collector of Customs or other proper officer duly authorized by the Governor of Bombay in

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in Council to grant the same, and application shall be made for such port-clearance at least twenty-four hours before the intended departure of the vessel; and no such port-clearance shall be granted to any square-rigged vessel sailing from the port of Bombay until the following documents shall have been produced to the Collector of Customs or other officer:—

1st,—The certificate of registry of the vessel if registered a British vessel under Act of Parliament, or if registered under the Acts of the Government of India No. X. of 1841, or XI. of 1850, a certificate of registry as required by such Acts, or if not registered under either of the aforesaid Acts, then the pass or sea letter under which the vessel shall be sailing.

2nd,—A certificate from the Senior Magistrate of Police, that there is no objection in his department to a port-clearance being granted to the vessel.

3rd,—A like certificate from the Indian Naval Store-keeper of all demands as regards his office on the vessel having been satisfied.

4th,—A like certificate from the Marine Paymaster.

5th,—A like certificate from the Registrar of Shipping.

6th,—A list of the crew and (if any) of the passengers; but if none, then a declaration of the master to such effect.

Provided always, that it shall be lawful for the Governor of Bombay in Council in any cases of necessity or special emergency, to authorize the granting of such port-clearance without the production of any one or more of the documents hereinbefore enumerated, and on such terms and conditions as he may think fit.

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LIII. The master of every vessel leaving any port in the Bombay Presidency shall, at the time of applying as above prescribed for a port-clearance, deliver to the Collector of Customs or other principal customs officer of such port in duplicate a true manifest of the cargo on board, and if there be no cargo, then a blank manifest made out according to such form as may be prescribed by the Collector of Customs; and if such manifest so delivered shall not contain a full and true specification of all goods to be exported in the vessel, the said master shall be liable to a fine not exceeding one thousand rupees; and any goods or packages found on board in excess of the manifest so delivered, or differing in quantity, or in kind, or in marks, or in numbers from the specification contained therein, shall be liable to be seized by any customs officer and confiscated, or charged with such increased duties not exceeding the value of such goods or packages as may be determined by the Collector of Customs.

LIV. If any goods shall be taken on board of any vessel after port-clearance, it shall be incumbent on the master of such vessel to amend the export manifest of such vessel in presence of the Collector of Customs, unless a special permission be granted by that officer; and the master of any vessel who may contravene the provisions of this Section, shall be liable to a fine not exceeding one thousand rupees.

LV. If any vessel shall depart or attempt to depart without a port-clearance, as directed by this Act, the master shall be liable to a penalty not exceeding one thousand rupees, which may be recovered from the master or any owner of the vessel.

LVI. No transshipment shall be made of any goods except under special order in writing from the Collector of Customs of the port; and an officer of customs shall in all cases be deputed to superintend the removal of the goods from vessel to vessel; and if any goods are transhipped or
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any attempt be made to tranship any goods without a special order as aforesaid, such goods shall be liable to confiscation.

LVII. The Governor of Bombay in Council may declare by public notice, in the official Gazette of that Presidency, what places within the same shall be ports for the landing and shipment of merchandise, and any goods landed or attempted to be landed at any other port than such as shall be so declared, shall be seized and confiscated.

LVIII. There shall be in every port of the Bombay Presidency one or more places for the landing and shipment of goods, and goods shall not be landed or embarked at any other place without the special order in writing of the Collector of Customs for the port; and, if any goods be landed or embarked, or an attempt be made to land or embark any goods at any other than the said authorized places without such order, they shall be seized and confiscated.

LIX. The Governor of Bombay in Council may establish rules for the anchorage of the coasting and country craft of the British territories, for the delivery of manifests of the cargo of such vessels, and for the landing of goods therefrom, and shipping and transhipping of goods therein; and whoever, being in charge of any such craft or being owner of the vessel or of any part of her cargo, shall knowingly contravene any such rule, shall be liable to a fine not exceeding one hundred rupees for each offence.

LX. Goods which shall be brought to be passed through the custom house, either for importation or exportation by sea, shall be liable to confiscation if the packages in which the same may be contained shall be found not to correspond with the description of them given in the application for passing them through the custom house, or if the contents thereof be found not to have been correctly described in regard to sort, quality, or quantity,

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quantity, or if in or among the packages any goods not stated in the application be found concealed in or mixed up with the specified goods.

LXI. Any exported goods which shall be found in the harbour, or any imported goods which shall be found on the wharf, of any port under the Bombay Presidency, shall be liable to confiscation, unless the owner, consignee, or other parties interested in the said goods, shall prove in the case of exported goods that they have been duly passed through the custom house, or, in the case of imported goods, that they have been landed according to the rules prescribed by this Act, preparatory to their being so passed.

LXII. The Governor of Bombay in Council, by an order in Council, may fix and from time to time alter rates of rent to be charged on goods placed in the Government warehouses, or which may be, beyond such period as may be determined by the Governor in Council, lying on the custom house wharf or other authorized landing places.

LXIII. The unshipping, carrying, shipping and landing of all goods, and the bringing of the same to the proper place for examination or for weighment, and the putting the same into and out of the scales, shall be performed by or at the expense of the importer or exporter of such goods.

LXIV. The Collector of Customs, whenever he shall see fit, may require that goods brought by sea, and stowed in bulk, shall be weighed or measured on board ship before being sent to land, and may levy duty according to the result of such weighing or measurement.

LXV. The Governor of Bombay in Council, from time to time, may issue such rules as appear to him expedient for landing or shipping passengers' baggage, and passing the same through the custom house, and also for
landing,

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landing, shipping and clearing parcels forwarded by Her Majesty's or the East India Company's mails, or by other regular packets and passenger vessels; and when any baggage or parcels are made over to the custom house officer, for the purpose of being landed, a fee of such amount as the Governor of Bombay in Council may from time to time direct shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the custom house.

LXVI. If any person, after goods have been landed and before they have been passed through the custom house, removes or attempts to remove them with the intention of defrauding the revenue, the goods shall be liable to confiscation, unless it shall be proved, to the satisfaction of the Collector of Customs, that the removal was not sanctioned by the owner or by any person having an interest in or power over the goods; on such proof, the goods shall not be liable to confiscation, but the party or parties so removing or attempting to remove the goods, shall be liable to a fine not exceeding the value of the said goods.

LXVII. In case of any goods landed from any vessel not being claimed and cleared from the custom house within three months from the date of entry of the ship in which such goods were imported, the Collector, after publication of a description of the same in the Government Gazette, may sell the same on account of the duties and other charges due thereon; and the balance remaining after deducting the said duties and charges shall be held in deposit, and paid to the owner on application; provided that such application be made within two years of the sale of the goods, or good reason be shewn why such application has not been so made.

LXVIII. If the Governor of Bombay in Council shall see fit for the security of customs at any port to maintain special establishments of boats for landing and shipping merchandise, or to license and register
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the cargo boats plying in any ports, then, after due notification thereof, no person shall convey goods to or from any vessel in such port otherwise than in the boats so authorized and prescribed, except under special permit from the Collector of Customs at the port: and any goods found on board of other boats than those so authorized for the port, shall be liable to be seized by any officer of customs and shall be liable to confiscation; and the tindal or owner of any such boat shall be liable to a fine not exceeding fifty rupees for each offence.

LXIX. When the Governor of Bombay in Council shall see fit to maintain at any port an establishment of officers to be sent on board of vessels to watch their unloading and lading, then, after due notification shall have been given that such establishment is so maintained at any port, the Collector of Customs at that port shall have power at his discretion to send one or more officers of such establishment to remain on board of any vessel in such port by night and by day until the vessel shall leave the port, or it shall be otherwise ordered by the Collector.

LXX. Any master of such vessel at such port, who shall refuse to receive an officer so deputed with one servant on board, or who shall not afford such officer and servant suitable shelter and accommodation while on board, and likewise furnish them with a due allowance of fresh water if necessary, and with the means of cooking on board, shall be liable to a fine not exceeding one hundred rupees for each day during which such officer and servant continue on board, and shall not be received and provided with suitable shelter and accommodation.

LXXI. If application be made to the Collector for an extension of the period allowed in Section LI. of this Act for the discharge of the import cargo of any vessel on board of which a custom house officer shall have been placed, and the Collector may see fit to grant any such extension,

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sion, the master of such vessel shall be charged with the wages of such officer and other expenses, for such period as such officer may be detained on board beyond the period fixed by Section LI. of this Act.

LXXII. If any officer shall be placed on board for the purpose of superintending the lading of any vessel, and the unloading and lading of such vessel be continuous, then a period of twenty days shall be allowed for taking in export cargo; and the said period shall be calculated from the termination of the period allowed for discharging cargo by Section LI. of this Act; and the master thereof shall be charged for the wages and expenses of the customs officer on board after the expiration of such additional period. But, if the unloading and lading of any vessel be not continuous, and a customs officer is appointed to superintend the lading thereof, then the period of thirty days shall be allowed from the date of entry of the vessel outwards, and the master of the vessel shall be charged for the wages and expenses of the customs officer on board after the expiration of that period.

LXXIII. When the unloading and lading of any vessel is not continuous, the customs officer shall be removed from on board such vessel so soon as the import cargo has been fully discharged, and shall be replaced on board such vessel on the entry outwards of such vessel; and the master of any such vessel who, before a customs officer has again been placed in such vessel, shall put on board or cause or suffer to be put on board of such vessel, any goods whatever, shall be punished with a fine not exceeding one thousand rupees, and the goods shall be liable to be re-landed for examination at the expense of the shippers, upon requisition to that effect from the Collector of Customs.

LXXIV. Whenever a Collector of Customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order

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order for such search, addressed to any officer under his authority ; and upon production of such order, the officer bearing it may require any cabins, lockers, or bulk-heads to be opened in his presence, and if they be not opened upon his requisition, may break the same open ; and any goods found concealed, and not duly accounted for to the satisfaction of the Collector of Customs, shall be liable to seizure and confiscation ; and any master or person in charge of a vessel who shall resist such officer, or refuse to allow the vessel to be searched when so ordered by the Collector of Customs, shall be liable for every such offence to a fine not exceeding one thousand rupees.

LXXV. If any officer of customs shall see cause to search any person on board, or who shall have landed from any vessel, or any person passing or having passed through the custom house or any custom station, such person, before being searched, may require such officer to take him before the Collector or a Justice of the Peace, who shall determine whether there is reasonable ground to suppose that such person has any uncustomed or prohibited goods on his person ; and if such Collector or Justice shall think there is reasonable ground for such supposition, then he shall direct such person to be searched in such manner as he shall think fit, otherwise he shall forthwith discharge such person ; but no female shall be searched otherwise than privately, or by any other person than a female duly authorized by such Collector or Justice ; and any officer who shall not take such person with reasonable despatch before such Collector or Justice when so required, or who shall require any person to be searched without having reasonable ground to suppose that he has uncustomed or prohibited goods on his person, or who shall cause any female to be unlawfully searched, shall be liable to forfeit and pay a sum not exceeding one hundred rupees ; and if any person suspected of having any uncustomed or prohibited goods on his person, or in his possession, shall, on being questioned by any officer of customs in regard thereto, deny the same,
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and any such goods shall after such denial be found on his person, or in his possession, such goods shall be seized and confiscated, and such person shall forfeit double the value of such goods in addition to the goods confiscated.

LXXVI. Any officer of customs acting under the warrant of any Commissioner or Collector of Customs, may take a constable and a sufficient number of peons, (who shall, on the requisitions of the Collector for such purpose, be furnished by the superintendent of police in Bombay or the proper police authority in any zillah,) and between sunrise and sunset may enter into and search any house, shop, cellar, warehouse, room, or other place, and in case of resistance may break open doors, chests, trunks and other packages, and may seize and bring thence any uncustomed or prohibited goods, and put and secure the same in the custom house warehouse in the port next to the place whence such goods shall be so taken as aforesaid; and such goods shall be liable to confiscation; provided always, that no Commissioner or Collector of Customs shall issue any such search-warrant except upon information on oath or solemn declaration formally laid before him.

LXXVII. No cargo-boat laden with goods intended for exportation by sea shall make fast to, or lie alongside of any vessel on board of which there shall be a customs officer stationed, unless there shall be on board the boat, or have been received by the said customs officer, a custom house permit or order for the shipment of the goods, and the goods on board of any boat that may so be alongside, or be made fast to a vessel, and not covered by a custom house pass accompanying them, or previously received by the customs officers on board the said vessel, shall be liable to seizure and confiscation.

LXXVIII. All fines, for the recovery of which no special provision is herein-before made, may be recovered, on conviction of the offender, before a magistrate or other person competent to adjudicate on the offences, and payment thereof may be enforced under Act II. of 1839.

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SCHEDULE A.

Rates of duty to be charged on goods imported by sea into any port of the Presidency of Bombay from any port or place not subject to the Government of the East India Company, or from Aden, or from any port or place in the Straits of Malacca, the Tenasserim Provinces, and the Province of Arracan.

Nos.	ENUMERATION OF GOODS.	The produce or manufacture of	
		The United Kingdom or any British possession.	Any other Place.
		Rate of duty on the value.	Rate of duty on the value.
1.	Bullion and Coin,	Free.	
2.	Precious Stones and Pearls,	Ditto.	
3.	Grain and Pulse,	Ditto.	
4.	Horses and other living Animals,		
5.	Ice,	Ditto.	
6.	Coal Coke Bricks, Chalk and Stones, (marbles and wrought stones excepted,)	Ditto.	
7.	Cotton Wool, 9 annas per Indian Maund,		
8.	All Machinery imported into India for improvement of the communications and for development of the commercial resources of the country,	Ditto.	
9.	Opium covered by a Pass,		
10.	Opium not covered by a Pass,	24 rupees per Seer of 80 Tolahs.	
11.	Books,		
12.	Marine Stores,	5 per Cent.	10 per Cent.
13.	Metals, wrought or unwrought,	5 per Cent.	10 per Cent.
14.	Woollens,	5 per Cent.	10 per Cent.
15.	Cotton and Silk Piece Goods, and all manufactures of Cotton and Silk, (except Thread, Twist and Yarn), or of Cotton or Silk mixed with any other materials,	5 per Cent.	10 per Cent.
16.	Cotton Thread, Twist and Yarn,		
		3½ per Cent.	10 per Cent.
			17. Porter,

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- 17. Porter, Ale, Beer, Cyder, and other similar fermented Liquors,..... 5 per Cent.
 - 18. Salt not covered by a Pass, } 12 annas per
Indian Maund.
 - 19. Alum, 10 per Cent.
 - 20. Camphor, 10 ditto.
 - 21. Cassia, 10 ditto.
 - 22. Cloves, 10 ditto.
 - 23. Coffee, 7½ ditto.
 - 24. Coral, 10 ditto.
 - 25. Nutmegs and Mace, 10 ditto.
 - 26. Pepper, 10 ditto.
 - 27. Ratans, 7½ ditto.
 - 28. Tea, 10 ditto.
 - 29. Vermillion, 10 ditto.
 - 30. Wines and Liqueurs, } 1 Rupee per
Gallon.
 - 31. Spirits, of European and Foreign manufacture at or below London } 1 Rupee 8
proof, } annas per Gal-
lon.
 - 32. Spirits, of Country manufacture including Ceylon Arrack, } 9 annas per
Gallon.
- NOTE.—The duty on all Spirits shall be ratably increased as the strength exceeds London proof.
- 33. Tobacco and all preparations thereof when the market value does } 1 Rupee 8
not exceed 30 Rupees per Indian Maund, } annas per In-
dian Maund.
 - 34. Ditto ditto ditto, when the market value exceeds Rs. 30 per } 5 per Cent.
Indian Maund, } on the value.
 - 35. Ditto ditto, on removal from Bond for consumption in the } 7½ Rupees
Island of Bombay, } per Indian
Maund.
 - 36. All articles not included in the above enumeration, } 5. per Cent.
on the value.

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SCHEDULE B.

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SCHEDULE B.

Rates of Duty to be charged on goods exported by sea from any port or place in the Presidency of Bombay to any port or place not subject to the Government of the East India Company, or to Aden, or any port or place in the Straits of Malacca, the Tenasserim Provinces, and the Province of Arracan.

Nos.	ENUMERATION OF GOODS.	RATE OF DUTY.
1.	Bullion and Coin,	Free.
2.	Precious Stones and Pearls,	Ditto.
3.	Books, Maps and Drawings, printed in India;	Ditto.
4.	Horses and living Animals,	Ditto.
5.	Opium covered by a Pass,	Ditto.
6.	Opium not covered by a Pass;	Prohibited.
7.	Cotton Wool,	Free.
8.	Sugar and Rum,	Ditto.
9.	Salt having paid Excise duty as prescribed by Law,	Ditto.
10.	Salt not covered by a Pass or Certificate of having paid Excise duty or Import Customs duty,	Prohibited.
11.	Spirits, .....		9 annas per Gallon.
12.	Tobacco and all preparations thereof,	1 Rupee 8 annas per Indian Maund of 80 Tolahs to the Seer.
13.	All Articles produced or manufactured in the territories governed by the East India Company, and not enumerated or named above,	3 per Cent. on the value
14.	All Articles produced or manufactured in any foreign territory uncovered by a certificate of having paid import duty,	

SCHEDULE C.

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SCHEDULE C.

Anchorage Tolls on Country Craft.

	Candies.	Indian Maunds.	Candies.	Indian Maunds.	Ropees.	Annas.	Pies.
Above	10	= 100 not exceeding	20	= 200	1	0	0
"	20	.....	40	...	1	8	0
"	40	.....	60	...	2	0	0
"	60	.....	80	...	2	8	0
"	80	.....	100	...	3	0	0
"	100	.....	150	...	3	8	0
"	150	.....	200	...	4	0	0
"	200	.....	250	...	4	8	0
"	250	.....	300	..	5	0	0
"	300	.....	350	...	5	8	0
"	350	.....	400	...	6	0	0