ACT No. VIII of 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 3rd April, 1927.)

An Act further to amend the Sea Customs Act, 1878, for a certain purpose.

VIII of 1878.

YHEREAS it is expedient further to amend the Sea Customs Act, 1878, for the purpose hereinafter appear-It is hereby enacted as follows:—

1. This Act may be called the Sea Customs (Amendment) short title. Act, 1927.

VIII of 1878.

- 2. After section 34 of the Sea Customs Act, 1878 (here-Insertion of inafter referred to as the said Act), the following section 184 A in Act VIII of shall be inserted, namely:-

 - "34A. Where the Customs-collector is satisfied that any Abatement of goods on which duties are levied on quantity and duty on goods on which duty not on value, and which are of a kind to which quantity. the Governor General in Council has, by notification in the Gazette of India, declared that the provisions of this section shall apply, have before delivery of the bill of entry deteriorated to the extent of more than one-tenth of their value, he may allow an abatement of duty proportionate to the extent of such deterioration."
- 3. In section 35 of the said Act, for the word "damage" Amendment of the words "any deterioration" shall be substituted, and section 35, Act after the words "beer, or" the words "save as provided by section 34A" shall be inserted.

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