

# The Howrah Bridge Act, 1926

WEST BENGAL

India

## The Howrah Bridge Act, 1926

### Act 4 of 1926

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The Howrah Bridge Act, 1926 Bengal Act 4 of 1926 [9th September, 1926.] An Act to provide for the construction, maintenance and control of a new bridge across the river Hooghly between Calcutta and Howrah. Whereas it is expedient that a new bridge across the river Hooghly between Calcutta and Howrah be constructed and maintained; And Whereas the previous sanction of the Governor General under sub-section (3), of section 80A, of the Government of India Act has been obtained, to the passing of this Act; It is hereby enacted as follows :-

#### 1. Short title and commencement.

(1) This Act may be called the Howrah Bridge Act, 1926. (2) It shall come into force on such date as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, direct.

#### 2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context, -(1) [ "Calcutta" means the area described in Schedule I to the Calcutta Municipal Act, 1951, as deemed to have been amended under section 593 of that Act;] [[Clause (1) substituted by W.B. Act 19 of 1959, which was earlier as under :- '(1) 'Calcutta' has the same meaning as in clause (11) of section 3 of the Calcutta Municipal Act, 1923;'.]] (2) "the Commissioners" means the Commissioners for the new Howrah Bridge, hereinafter incorporated under the provisions of section 3; (3) "notification" means a notification published in the [Official Gazette] [Words substituted for the words 'Calcutta Gazette' by the Government of India (Adaptation of Indian Laws) Order, 1937.]; (4) "the existing bridge" means the floating bridge across the river Hooghly, the construction of which was authorised by the Howrah Bridge Act, 1871; and (4a) [ "Tollygunge" means the area which was formerly comprised in the municipality of Tollygunge and which was included within Calcutta by notification under section 594 of the Calcutta Municipal Act, 1951;] [Clause (4a) inserted by W.B. Act 19 of 1959.] (5) "year" means a financial year.

### **3. Provisions of Act to be carried out by body of Commissioners.**

(1)The duty of carrying out the provisions of this Act shall, subject to such conditions and limitations as are hereinafter contained, be vested in a body of Commissioners to be called "the Commissioners for the new Howrah Bridge".(2)Such body shall be a body corporate and have perpetual succession and a common seal, and shall by its corporate name sue and be sued.(3)The Commissioners for the Port of Calcutta for the time being shall be the Commissioners for the new Howrah Bridge.(4)The Commissioner shall be entitled to receive such fees for the performance of their duties under this Act as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by rule, prescribe. Such fees shall be paid from the new Howrah Bridge Trust Fund created by this Act.

### **4. Repeal of Bengal Act 9 of 1871. Property and moneys of existing bridge to vest in the Commissioners in trust.**

(1)The Howrah Bridge Act 1871, shall be repealed on and from such date as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, specify in this behalf; but this repeal shall not affect the past operation of that Act, or anything done or suffered, or any right, privilege, obligation or liability acquired, accrued or incurred thereunder.(2)All properties, funds and dues which on the said date are vested in the Commissioners for the Port of Calcutta in trust for the purposes of the Howrah Bridge Act, 1871, shall from such date vest in them as the Commissioners under this Act in trust for the purposes of this Act and for such purposes may be disposed of by the Commissioners in such manner as they think fit.(3)All contracts and liabilities which on the said date have been made or incurred by the Commissioners for the port of Calcutta for the purposes of the Howrah Bridge Act, 1871, may, so far as they are outstanding on such date be enforced by and against them as the Commissioners under this Act.(4)All suits and other legal proceedings instituted before the said date by or against the Commissioners for the Port of Calcutta under the Howrah Bridge Act, 1871, may be continued by or against them as the Commissioners under this Act.

### **5. Power to construct a new bridge and to take order with existing bridge.**

- The Commissioners may -(a)cause a new bridge to be constructed across the river Hooghly between Calcutta and Howrah of such design, and of such materials of such quality, and at such place and with such approaches as the Commissioners, subject to the approval of the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.], consider suitable;(b)notwithstanding anything contained in the Howrah Bridge Act, 1871, take such order with the existing bridge as the Commissioners, subject to the approval of the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.], consider essential in connection with the construction of the new bridge; and(c)cause the new bridge and its approaches to be maintained and controlled.

## 6. Power to raise loans.

(1)The Commissioners may [, from time to time,] [Words inserted by Bengal Act 5 of 1936.] borrow any sum necessary for carrying out the works specified in clauses (a) and (b) of section 5 [or repaying any loan raised under the provisions of this Act] [Words inserted by Bengal Act 5 of 1936.] at such rate of interest, and for such period, and upon such terms as to the time and method of repayment, and on such other terms and conditions, as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may approve.[\* \* \* \* \*] [[Proviso omitted by the Government of India (Adaptation of Indian Laws) Order, 1937, The proviso was as under :-'Provided that no loan exceeding in amount twenty-five lakhs of rupees shall be taken by the Commissioners, unless the terms including the date of flotation of such loan have been approved by the Government of India.']](2)The [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] shall have power to guarantee the service and repayment of any loan raised under the provisions of sub-section (1) or any part of such loan.

## 7. Power of State Government to order Commissioners to undertake works and raise loans.

(1)The [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, order the Commissioners to undertake that works referred to in section 5 and to [borrow any sum necessary for carrying out the works specified in clauses (a) and (b) of that section] [Words, brackets and letters substituted for the words and figure 'raise the loan referred to in section 6' by Bengal Act 5 of 1936.] within such period as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] shall fix, and the Commissioners shall comply with such order.(2)The [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, for reasons to be recorded therein, extend the period fixed under the provisions of sub-section (1).

## 8. Power to levy taxes.

- It shall be lawful for the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] at any time after the commencement of this Act, to cause to be levied for the purposes of this Act all or any of the following taxes :- (i)[ (1) a tax of not more than one-half per cent, on the annual valuation of all lands and buildings in Calcutta (excluding Tollygunge), as determined by the Corporation of Calcutta under Chapter XI of the Calcutta Municipal Act, 1951;] [[Clause (1) substituted by W.B. Act 19 of 1959, which was earlier as under :-'(i) a tax of not more than one-half per cent, on the annual valuation of all lands and buildings in Calcutta as determined by the Corporation of Calcutta under Chapter X of the Calcutta Municipal Act, 1923;']](2)a tax of not more than one-quarter per cent, on the annual valuation of all lands and buildings in Tollyguange as determined under the Calcutta

Municipal Act, 1951, read with any notifications or orders issued or made under section 595 thereof;(ia)[ a tax of not more than one-quarter per cent, on the annual valuation of all lands and buildings in the municipality of Howrah as determined under Chapter X of the Calcutta Municipal Act, 1923, as extended to the municipality of Howrah and, until such valuation is made under that Act, on the annual rateable value of holdings situated within that municipality as determined under section 96 of the Bengal Municipal Act, 1884, and continued under the provisions of the Bengal Municipal Act, 1932;] [Clause (ia) inserted by Bengal Act 5 of 1936.](ii)a tax of not more than one-quarter per cent, on the annual rateable value of holdings situated within [the South Suburban Municipality] [Words 'within the Tollygunge and South Suburban municipalities' first substituted for the words 'within the municipalities of Howrah and Tollygunge and within the South Suburban municipality' by Bengal Act 5 of 1936, then the words 'the South Suburban Municipalities' substituted for the words 'the Tollygunge and South Suburban municipalities' by W.B. Act 19 of 1959.] as determined by the Municipal Commissioners, under section 96 of the Bengal Municipal Act, 1884, [and, on the annual valuation of all lands and buildings situated within the Garden Reach Municipality constituted under the Garden Reach Municipality Act, 1932, as continued under section 13 of that Act, and thereafter on the annual rateable value of holdings situated within that municipality as determined under the Bengal Municipal Act, 1932:] [Words inserted by Bengal Act 5 of 1936.][Provided that the tax referred to in clause (i), (ia) or (ii) shall not be levied] [Proviso inserted by Bengal Act 5 of 1936.] -(a)on any land, building or holding which is exempt under the Calcutta Municipal Act, 1923 [as extended to the Municipality of Howrah or the Calcutta Municipal Act, 1951] [Words inserted by W.B. Act 19 of 1959.], from the consolidated rate or under the Bengal Municipal Act, 1932, from the rate on holdings, as the case may be; and(b)on any municipal property which is not intended to be let out to tenants or for otherwise deriving an income therefrom;(iii)[ a tax of not more than three naye paise on every quintal of goods except salt, manganese ore, coal and coke, conveyed on the Eastern Railway and the South Eastern Railway into or from Howrah Station;] [Clause (iii) substituted by W.B. Act 23 of 1962.]Explanation. - In this clause 'quintal' means one hundred kilograms;(iv)a tax of not more than [two naye paise on every passenger] [Words substituted for the words 'three pies on every passenger' by W.B. Act 23 of 1962.] on those railways brought to or taken from the said station:Provided that the said tax may in the case of passengers taking suburban season tickets be calculated at the rate of [twenty five naye paise] [Words substituted for the words 'four annas' by W.B. Act 23 of 1962.] per mensem for each such ticket or at such lower rate as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, prescribe;(v)a tax at the rate of [three naye paise] [Words substituted for the words 'six pies' by W.B. Act 23 of 1962.] in the case of a first class passenger, and at the rate of [two naye paise] [Words substituted for the words 'three pies' by W.B. Act 23 of 1962.] in the case of a second class passenger travelling by [any steam-vessel plying as a ferry within, or partly within and partly without, the limits of the Port of Calcutta] [Words substituted for the words, brackets, figures and letters 'the ferry service established by the Commissioners for the Port of Calcutta under the provisions of clause (7a) of section 35 of the Calcutta Port Act, 1890.' by Bengal Act 5 of 1936.], in respect of each single journey so made by him, the fare of which is [six naye paise or more] [Words substituted for the words 'one anna or more' by W.B. Act 23 of 1962.]; [\*] [Word 'and' omitted by Bengal Act 5 of 1936.][Provided that the said tax may, in the case of passengers taking season tickets, be calculated at the rate of] [Proviso inserted by Bengal Act 5 of 1936.] [fifty naye paise]

[Words substituted for the words 'eight annas' by W.B. Act 23 of 1962.] per mensem for each such first class ticket and at the rate of [twenty-five naye paise] [Words substituted for the words 'four annas' by W.B. Act 23 of 1962.] per mensem for each such second class ticket or at such lower rate as the [State Government] [Words substituted by the Government India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, prescribe; and[\* \* \* \* \*] [[Clause (vi) omitted by W.B. Act 23 of 1962. The clause was as under :-(vi) a tax on all or any classes of vehicle within Calcutta and the municipalities named in clause (ii) after consideration of the views of the Corporation of Calcutta or the Commissioners of the municipality concerned, as the case may be, at such rates as the Local Government may, by notification, prescribe.'.] [Explanation. - In this section and in section 9 the word "steam-vessel" means every description of vessel propelled wholly or in part by the agency of steam and includes a vessel which is propelled by electrical or mechanical power.] ['Explanation' inserted by Bengal Act 5 of 1936.]

## 9. Collection of taxes. -

[(a1) (1) The tax leviable under sub-clause (1) of clause (i) of section 8 shall be treated as if it were a part of the consolidated rate imposed under section 165 of the Calcutta Municipal Act, 1951;(2)the tax leviable under sub-clause (2) of clause (i) of section 8 shall be treated as if it were a part of the municipal rates leviable under the Calcutta Municipal Act, 1951, read with any notifications or orders issued or made under section 595 thereof;(3)the tax leviable under sub-clauses (1) and (2) of clauses (i) of section 8 shall be collected by the Corporation of Calcutta. It shall be paid to the Commissioners in such manner and subject to such allowances and deductions as may be provided for by regulations made by the State Government in this behalf. Such regulations shall be deemed to have come into force in respect of Calcutta (excluding Tollygunge) on and from the 1st day of April, 1952 and in respect of Tollygunge on and from the 1st day of April, 1953 and shall provide that any payments made to the Commissioners by the Corporation of Calcutta or by the Commissioners of the Tollygunge Municipality under this Act before the Howrah Bridge (Amendment) Act, 1959 comes into force shall be adjusted against any tax to be collected and paid in accordance with the provisions of this sub-section and the regulations.] [Sub-section (a1) inserted by W.B. Act 19 of 1959.](1)[ The tax leviable under clause (ii) of section 8 shall be treated as if it were a part of the rates leviable under section 123 of the Bengal Municipal Act, 1932 and shall be collected by the Commissioners of the municipalities named in that clause in the manner provided in the Bengal Municipal Act, 1932.] [Sub-section (1) substituted by W.B. Act 19 of 1959.](1a)[ The tax leviable under clause (ia) of section 8 shall be treated as if it were a part of the consolidated rate imposed under section 124 of the Calcutta Municipal Act, 1923, as extended to the municipality of Howrah, and shall be collected by the Commissioners of that municipality in the manner provided in the said Act.] [Sub-section (1a) inserted by Bengal Act 5 of 1936.](2)The tax leviable under clause (iii) of section 8 shall be collected on goods imported or exported by rail, by means of a surcharge on freight, by the administration of the railway by which the goods are carried.(3)The tax leviable under clause (iv) of section 8 shall be collected by means of a surcharge on fares, by the administration of the railway by which the passengers are carried.(4)The tax leviable under clause (v) of section 8 shall be collected by means of a surcharge on fares, by [the owner of the steam-vessel by which the passengers are carried] [Words substituted for the words 'the Commissioners for the Port of Calcutta' by Bengal Act 5 of 1936.].[\* \* \* \* \*] [[Sub-sections (5) and (5a) omitted by W.B. Act 23 of

1962, which were as under :-'(5) The tax leviable under clause (vi) of section 8 shall be collected by the Corporation of Calcutta and the Commissioners of the municipalities referred to in that clause as if they were taxes and fees levied under sections 165 and 184 of the Calcutta Municipal Act, 1923, or taxes and fees levied under sections 131 and 143 of the Bengal Municipal Act, 1884, as the case may be.(5a)The tax leviable under clause (vi) of section 8 in the municipality of Howrah shall, save in respect of carts, be collected by the Commissioners of that municipality as if it were a tax levied under section 165 of the Calcutta Municipal Act, 1923, as extended to the municipality of Howrah.'.]](6)The taxes collected as prescribed [in sub-sections (1) to (4) of this section] [Words, figures, letter and brackets 'in sub-sections (1) to (5a) of this section' first substituted for the words 'in this section' by W.B. Act 19 of 1959, then the words within third brackets substituted for the words 'in sub-sections (1) to (5a) of this section' by W.B. Act 23 of 1962.] shall be paid direct to the Commissioners by the collecting agency at such times as may be prescribed by the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] after making such deduction as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may approve to meet any expenses incurred in connection with the levy and collection of the said taxes.[Explanation 1. - The word "administration" as used in sub-sections (2) and (3) has the same meaning as in clause (6) of section 3 of the Indian Railways Act, 1890.] [Original 'Explanation' numbered as 'Explanation 1' and 'Explanation 2' inserted by Bengal Act 5 of 1936.][Explanation 2. - The word "owner" as used in sub-section (4) has the same meaning as in the Indian Steam-vessels Act, 1917.] [Original 'Explanation' numbered as 'Explanation 1' and 'Explanation 2' inserted by Bengal Act 5 of 1936.]

## 10. Construction of tramway and contribution therefor.

(1)Subject to the approval of the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.], the Commissioners may authorise any person to construct, maintain and use a tramway or tramways over the new bridge and its approaches on such terms as the Commissioners may consider suitable.(2)When any person is authorised under sub-section (1) to construct, maintain and use a tramway or tramways over the new bridge and its approaches, he shall pay to the Commissioners at such time and in such manner as the Commissioners may, by notification, prescribe, such sum or sums as the Commissioners may, from time to time, require as his contribution for the purposes of sub-section (1):Provided that if any disagreement arises between the Commissioners and such person, in regard to any of the matters referred to in this sub-section, the question shall be determined by the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.].

## 11. Contribution by State Government.

- The [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] shall pay a sum of four lakhs of rupees per annum towards the service and repayment of [any loan] [Words substituted for the words 'the loan' by Bengal Act 5 of 1936.] raised under the provisions of section 6:Provided that, if the [State

Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] in accordance with the provisions of section 12 reduce the rate of the taxes leviable under clauses (i) [(ia)] [Brackets and letters inserted by Bengal Act 5 of 1936.] and (ii) of section 8 or under [any] [Word substituted for the word 'either' by Bengal Act 5 of 1936.] of those clauses, they may also reduce the amount of the said contribution by a sum proportionate to the amount by which the total yield of the taxes levied under those [three] [Word substituted for the word 'two' by Bengal Act 5 of 1936.] clauses during the year following such reduction is less than the total yield of the said taxes during the preceding year.

## **12. Power to State Government to vary taxes, etc., and make exceptions.**

- The [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, subject to the provisions of section 8 -(i) vary the rates at which the taxes [\* \* \*] [Words 'and other payments' omitted by W.B. Act 19 of 1959.] leviable under that section are to be paid ;(ii) exempt all or any classes of persons on whom, or of vehicles or goods on which, taxes are leviable under that section from payment thereof: Provided that the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may by notification cancel or modify any order made under this section.

## **13. Property and moneys to vest in the Commissioners in trust.**

(1) All property, movable and immovable, acquired or in any way otherwise procured for the construction, improvement, maintenance and control of the new bridge and its approaches, and the new bridge and its approaches and all moneys received by the Commissioners under this Act shall vest in the Commissioners in trust for the purposes of this Act. (2) All moneys received by the Commissioners for the purposes of this Act shall form a separate fund which shall be known as the new Howrah Bridge Trust Fund. (3) The [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may by rule provide for the payment of moneys into the new Howrah Bridge Trust Fund, for the investment by the Commissioners of moneys received into that fund and for the custody and disbursement of such moneys.

## **14. Accounts.**

- The Commissioners shall keep such accounts as the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may prescribe of all expenditure in or about the construction or maintenance of the new bridge and its approaches, and of the collection of taxes and contributions in relation to the new bridge, and also of the income derived from taxes and contributions. The accounts shall be examined from time to time by auditors appointed in this behalf by the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.].

## **15. Estimates of income and expenditure.**

- The Commissioners shall for each year prepare an estimate of income to be received and expenditure to be incurred by them in accordance with, and for the purposes of, this Act in the manner set forth in sections 69, 70, 71 and 72 of the Calcutta Port Act, 1890 [subject to the modification that in applying sections 69, 71 and 72 of the Calcutta Port Act, 1890, for the words 'Central Government', wherever they occur, the words 'State Government' shall be deemed to be substituted] [Words and figures inserted by W.B. Act 19 of 1959.].

## **16. Procedure on failure of local authorities to make payment.**

- If [\* \* \*] [Words 'the Commissioners for the Port of Calcutta or' omitted by Bengal Act 5 of 1936.] the Corporation of Calcutta or the Commissioners of any of the municipalities named in [clauses (ia) and (ii)] [Words, brackets and letters substituted for the word, brackets and letters 'clause (ii)' by Bengal Act 5 of 1936.] of section 8 fail to make any payment as required by section 9, the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may attach [the Municipal Funds] [Words substituted for the words 'the funds of the Commissioners for the Port of Calcutta or the Municipal Funds, as the case may be, or any of them' by Bengal Act 5 of 1936.] or any portion thereof, and the provisions of section 118, sub-section (2) of the Calcutta Municipal Act, 1923, [or section 152, sub-section (2) of the Calcutta Municipal Act, 1951, as the case may be] [Words inserted by W.B. Act 19 of 1959.], shall, with all necessary modifications, be deemed to apply.

## **17. Recoveries.**

- Any sum due to the Commissioners under the provisions of this Act shall be recoverable by the Commissioners in the manner provided for the recovery of a public demand.

## **18. Powers in case of default by Commissioners.**

- If in the opinion of the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] the Commissioners have made default in the performance of their duties under this Act, the [State Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.] may, by notification, dissolve the body established by section 3 and may, by notification, establish another body of trustees for the purpose of this Act, or take under their own management the construction, maintenance, improvement and control of the new bridge and its approaches and the arrangements for the service and repayment of [any loan] [Words substituted for the words 'the loan' by Bengal Act 5 of 1936.] raised under the provisions of section 6; and thereafter for all the purposes of this Act the powers conferred and duties imposed by this Act upon the Commissioners and all contracts entered into or liabilities incurred by the Commissioners under this Act shall be deemed to be transferred to [the said trustees] [Words substituted for the words 'the trustees so appointed' by W.B. Act 19 of 1959.] or to the [State



Government] [Words substituted by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950.], as the case may be, may enter on the new bridge and its approaches and may take possession of the same and of all properties and moneys vested by this Act in the Commissioners.

**18A. [ Lands and structures of the new bridge when to be exempt from or when to be liable to municipal taxation. [[Section 18A, first inserted by Bengal Act 5 of 1936, then substituted by W.B. Act 19 of 1959. Previous Section 18A was as under :-**

'18A. Exemption of lands and structures of the new bridge from municipal taxation. - All lands required for the construction of the new bridge Including its foundations, approaches and slopes or for any improvement thereof together with all structures on such lands forming part of the said bridge which vest in the Commissioners under sub-section (1) of section 13, and which are not intended to be let out to tenants or for otherwise deriving an income therefrom shall be exempt from the consolidated rate leviable under section 124 of the Calcutta Municipal Act, 1923. including the rate leviable under the said section as extended to the municipality of Howrah.' ]]- Lands required for the construction of the new Howrah Bridge, including its foundations, approaches and slopes or for any improvement thereof together with all structures on such lands forming part of the said bridge which vest in the Commissioners under sub-section (1) of section 13, -(i)shall be exempt, or(ii)shall not be exemptfrom the consolidated rate leviable under section 165 of the Calcutta Municipal Act, 1951 or leviable under section 124 of the Calcutta Municipal Act, 1923, as extended to the municipality of Howrah according as-(i)they are not, or(ii)they arelet out to tenants or otherwise utilized for deriving income.Explanation. - For the purpose of this section the amount received under any agreement by the Commissioners from the Calcutta Tramways Company, Limited for the use of the new Howrah Bridge by the latter shall not be regarded as rent or income.]

**19. [ Power to State Government to make rules. [[Section 19 substituted by W.B. Act 19 of 1959. Original Section 19 was as under :-**

'19. Power to Local Government to make rules. - (1) The Local Government may make rules for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power the Local Government may make rules -(a)regulating the collection of taxes which may be imposed under this Act and the payment thereof to the Commissioners, and(b)prescribing the method of examination by auditors under section 14 of the accounts kept by the Commissioners.' ]](1)The State Government may, after previous publication, make rules, for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power the State Government may make rules -(a)for regulating the collection of taxes which may be imposed under this Act and the payment thereof to the Commissioners;(b)for prescribing the method of examination by auditors under section 14 of the accounts kept by the Commissioners;(c)for the safe and convenient use of the new Howrah Bridge and the approaches thereto and any tramway constructed thereon;(d)for the passage of boats and vessels under or through the new Howrah Bridge.]

**20. [ Power to prohibit the sinking of, or remove, tube-well. [[Section 20 substituted by W.B. Act 19 of 1959, which was earlier as under :-**

'20. Power to Local Government to make by-laws. - The Local Government may, after previous publication, by notification, make by-laws for carrying out the purposes of this Act, and in particular -(a)for the safe and convenient use of the new bridge and the approaches thereto and any tramway constructed thereon, and(b)for the passage of boats and vessels under or through the new bridge.'.]]- The State Government may, in Order to ensure the safety of the new Howrah Bridge or its approaches, -(i)prohibit the sinking of tube-wells, or(ii)direct the removal of any particular tube-well already sunk, likely in its opinion to endanger such safety, -within such distance from the piers of the said bridge as may be specified by it by notification, after consultation with the Commissioners, the Corporation of Calcutta and the Commissioners of the Municipality of Howrah.]

**21. Indemnity.**

- No person shall be entitled to any compensation for any loss or injury which he may sustain by reason of any obstruction to the navigation of the river Hooghly which may be caused by operations connected with the dismantling or removal of the existing bridge and its approaches or the construction or repair of the new bridge and its approaches, or for any interference with any rights vested or otherwise, which may result from operations connected with the dismantling or removal of the existing bridge and its approaches or the construction or repair of the new bridge and its approaches.

**22. Penalty for infringement of by-law.**

- Omitted by W.B. Act 19 of 1959.

**23. [ Offences and penalties. [[Section 23 substituted by W.B. Act 19 of 1959, which earlier as under :-**

'23. Offences and penalties. - The offences mentioned in column 1 of the following table shall be punishable to the extent mentioned in column 2 thereof with reference to such offences respectively :-

**1. - 2**

(1)Contravening any rule made under section 19. - Fine not exceeding five hundred rupees.(2)Wilfully evading or attempting to evade payment of any contribution, or tax payable under this Act. - Fine which may extend to fifty rupees or imprisonment which may extend to 14 days or both.'.]]- The acts or omissions referred to in column 1 of the table below shall be deemed to be offences and they shall be punishable to the extent mentioned in the corresponding entry in column 2 thereof :-]

TABLE.

1	2
(1) Contravening any rule made under section 19.	Fine not exceeding five hundred rupees.
(2) Contravening the provisions of section 20.	Fine not exceeding five hundred rupees or fifty rupees per day where the offence is a continuing one.
(3) Wilfully evading or attempting to evade payment of any contribution or tax payable under this Act.	Fine which may extend to fifty rupees or imprisonment which may extend to fourteen days or both.