

Howrah Bridge Act, 1926

Section 6 - Provided that, if the 4040. Words subs, by the Government of India

HOWRAH BRIDGE ACT, 1926 HOWRAH BRIDGE ACT, 1926 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: Section 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 11. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] may, by notification, direct. Section 2 Definitions In this Act, unless there is anything repugnant in the subject or context, 22. Clause (1) subs, by W.B. Act 19 of 1959, which was earlier as under: '(I) "Calcutta" has the same meaning as in clause (11) of section 3 of the Calcutta Municipal Act, 1923:'. (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; (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 33. Words subs, for the words "Calcutta Gazette" by the Government of India (Adaptation of Indian Laws) Order, 1937. [Official Gazette]; (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 44. Clause (4a) ins. by W.B. Act 19 of 1959. (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; (5) "year" means a financial year. Section 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 5[State Government] may, by rule, prescribe. Such fees shall be paid from the new Howrah Bridge Trust Fund created by this Act. Section 4 Repeal of Ben. 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 5[State Government] 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. Section 5 Power to construct a new bridge and to take order with existing bridge (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 55. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government], consider suitable; (b) notwithstanding

anything contained in the Howrah Bridge Act, 1871, take such order with the existing bridge as the Commissioners, (c) cause the new bridge and its approaches to be maintained and controlled. Section 6 Power to raise loans (1) The Commissioners may 77. Words ins. by Ben. Act 5 of 1936. [, from time to time,] borrow any sum necessary for carrying out the works specified in clauses (a) and (b) of section 5 88. Words ins. by Ben. Act 5 of 1936. [or repaying any loan raised under the provisions of this Act] 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 6[State Government] may approve. 99. Proviso om. 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 66. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] 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. Section 7 Power of State Government to order Commissioners to undertake works and raise loans (1) The 66. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] may, by notification, order the Commissioners to undertake that works referred to in section 5 and to 1010. Words, brackets and letters subs, for the words and figure "raise the loan referred to in section 6" by Ben. Act 5 of 1936. [borrow any sum necessary for carrying out the works specified in clauses (a) and (b) of that section] within such period as the 66. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] shall fix, and the Commissioners shall comply with such order. (2) The 66. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] may, by notification, for reasons to be recorded therein, extend the period fixed under the provisions of subsection (1). Section 8 Power to levy taxes It shall be lawful for the 66. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] 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; (2) a tax of not more than one-quarter per cent. on the annual valuation of all lands and buildings in Tollygunge as determined under the Calcutta Municipal Act, 1951, read with any notifications or orders issued or made under section 595 thereof; 1212. Clause (ia) ins. by Ben. Act 5 of 1936. (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; (ii) a tax of not more than one-quarter per cent. on the annual rateable value of holdings situated within 1313. Words "within the Tollygunge and South Suburban municipalities" first subs. for the words "within the municipalities of Howrah and Tollygunge and within the South Suburban municipality" by Ben. Act 5 of 1936, then the words "the South Suburban Municipalities" subs. for the words "the Tollygunge and South Suburban municipalities" by W.B. Act 19 of 1959. [the South Suburban Municipality] as determined by the Municipal Commissioners, under section 96 of the Bengal Municipal Act, 1884, 1414. Words ins. by Ben. Act 5 of 1936. [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:] Provided that the tax referred to in clause (i), (ia) or (ii) shall not be levied (a) on any land, building or holding which is exempt under the Calcutta Municipal Act, 1923 1616. Words ins. by W.B. Act 19 of 1959. [as extended to the Municipality of Howrah or the Calcutta Municipal Act, 1951], 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; 1717. Clause (iii) subs. by W.B. Act 23 of 1962. (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; Explanation. In this clause 'quintal' means one hundred

kilograms; (iv) a tax of not more than 1818. Words subs. for the words "three pies on every passenger" by W.B. Act 23 of 1962. [two naye paise on every passenger] 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 1919. Words subs, for the words "four annas" by W.B. Act 23 of 1962. [twenty five naye paise] per mensem for each such ticket or at such lower rate as the 2020. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] may, by notification, prescribe; (v) a tax at the rate of 2121. Words subs, for the words "six pies" by W.B. Act 23 of 1962. [three naye paise] in the case of a first class passenger, and at the rate of 2222. Words subs, for the words "three pies" by W.B. Act 23 of 1962. [two naye paise] in the case of a second class passenger travelling by 2323. Words subs, 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 Ben. Act 5 of 1936. [any steam-vessel plying as a ferry within, or partly within and partly without, the limits of the Port of Calcutta], in respect of each single journey so made by him, the fare of which is 2424. Words subs, for the words "one anna or more" by W.B. Act 23 of 1962. [six naye paise or more]: 2525. Word "and" om. by Ben. Act 5 of 1936. * 2626. Proviso ins, by Ben. Act 5 of 1936. Provided that the said tax may, in the case of passengers taking season tickets, be calculated at the rate of 2727. Words subs, for the words "eight annas" by W.B. Act 23 of 1962. [fifty naye paise] per mensem for each such first class ticket and at the rate of 2828. Words subs, for the words "four annas" by W.B. Act 23 of 1962. [twenty-five naye paise] per mensem for each such second class ticket or at such lower rate as the 2929. Words subs, by the Government India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] may, by notification, prescribe; and 3030. Clause (vi) om. 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.". ***** 3131. 'Expln. ins. by Ben. Act 5 of 1936. 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. Section 9 Collection of taxes 3232. Sub-sec. (al) ins. by W.B. Act 19 of 1959. (al) (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 1 65 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 cluses (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. 3333. Sub-sec. (1) subs, by W.B. Act 19 of 1959. (l) 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. 3434. Sub-sec. (la) ins. by Ben. Act 5 of 1936. (la) 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. (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 3535. Words subs, for the words "the Commissioners for the Port of Calcutta" by Ben. Act 5 of 1936. [the owner of the steam-vessel by which the passengers are carried].

3636. Sub-sees. (5) and (5a) om. 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 3737. Words, figures, letter and brackets "in sub-sections (1) to (5a) of this section" first subs, for the words "in this section" by W.B. Act 19 of 1959, then the words within third brackets subs, for the words "in sub-sections (1) to (5a) of this section" by W.B. Act 23 of 1962. [in sub-sections (1) to (4) of this section] shall be paid direct to the Commissioners by the collecting agency at such times as may be prescribed by the 3838. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] after making such deduction as the 3838. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] may approve to meet any expenses incurred in connection with the levy and collection of the said taxes. 3939. Original 'Explan.' numbered as 'Explan. 1' and 'Explan. 2' ins. by Ben. Act 5 of 1936. 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. 3939. Original 'Explan.' numbered as 'Explan. 1' and 'Explan. 2' ins. by Ben. 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. Section 10 Construction of tramway and contribution therefor (1) Subject to the approval of the 38[State Government], 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 Provided that if any disagreement arises between the Commissioners and such person, in regard to any of the matters referred to in this subsection, the question shall be determined by the 4040. Words subs, by the Government of India (Adaptation of Indian Laws) Order. 1937 and the Adaptation of Laws Order, 1950. [State Government]. Section 11 Contribution by State Government The 4040. Words subs, by the Government of India (Adaptation of Indian Laws) Order. 1937 and the Adaptation of Laws Order, 1950. [State Government] shall pay a sum of four lakhs of rupees per annum towards the service and repayment of 4141. Words subs, for the words "the loan" by Ben. Act 5 of 1936. [any loan] raised under the provisions of Adaptation of Indian Laws) Order. 1937 and the Adaptation of Laws Order, 1950. [State Government] in accordance with the provisions of section 12 reduce the rate of the taxes leviable under clauses (i) 4242. Brackets and letters ins. by Ben. Act 5 of 1936. [(ia)] and (ii) of section 8 or under 4343. Word subs, for the word "either" by Ben. Act 5 of 1936. [any] 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 4444. Word subs, for the word "two" by Ben. Act 5 of 1936. [three] clauses during the year following such reduction is less than the total yield of the said taxes during the preceding year. Section 12 Power to State Government to vary taxes, etc., and make exceptions The 4040. Words subs, by the Government of India (Adaptation of Indian Laws) Order. 1937 and the Adaptation of Laws Order, 1950. [State Government] may, by notification, subject to the provisions of section 8 (i) vary the rates at which the taxes 4545. Words "and other payments" om. 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 4040. Words subs, by the Government of India (Adaptation of Indian Laws) Order. 1937 and the Adaptation of Laws Order, 1950. [State Government] may by notification cancel or modify any order made under this section. 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 40[State Government] may by rule provide

for the payment of Section 14 Accounts The Commissioners shall keep such accounts as the 4646. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] 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 4646. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government]. Section 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 4747. Words and figures ins. by W.B. Act 19 of 1959. [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]. Section 16 Procedure on failure of local authorities to make payment If 4848. Words "the Commissioners for the Port of Calcutta or" om. by Ben. Act 5 of 1936. *** the Corporation of Calcutta or the Commissioners of any of the municipalities named in 4949. Words, brackets and letters subs, for the word, brackets and letters "clause (ii)" by Ben. Act 5 of 1936. [clauses (ia) and (ii)] of section 8 fail to make any payment as required' by section 9, the 4646. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] may attach 5050. Words subs, 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 Ben. Act 5 of 1936. [the Municipal Funds] or any portion thereof, and the provisions of section 118, sub-section (2) of the Calcutta Municipal Act, 1923, 5151. Words ins. by W.B. Act 19 of 1959. [or section 152, sub-section (2) of the Calcutta Municipal Act, 1951, as the case may be], shall, with all necessary modifications, be deemed to apply. Section 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. Section 18 Powers in case of default by Commissioners If in the opinion of the 4646. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] the Commissioners have made default in the performance of their duties under this Act, the 4646. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government] 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 5252. Words subs, for the words "the loan" by Ben. Act 5 of 1936. [any loan] 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 5353. Words subs, for the words "the trustees so appointed" by W.B. Act 19 of 1959. [the said trustees] or to the 5454. Words subs, by the Government of India (Adaptation of Indian Laws) Order, 1937 and the Adaptation of Laws Order, 1950. [State Government], 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. Section 18A Lands and structures of the new bridge when to be exempt from or when to be liable to municipal taxation 5555. Sec. 18A. first ins. by Ben. Act 5 of 1936, then subs, by W.B. Act 19 of 1959. Previous sec. 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 exempt from 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 are let 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. Section 19 Power to State Government to make rules 5656. Sec. 19 subs, by W.B. Act 19 of 1959. Original sec. 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. Section 20 Power to prohibit the sinking of, or remove, tube-well 5757. Sec. 20 subs, 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. Section 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. Section 22 Penalty for infringement of by-law Omitted by W.B. Act 19 of 1959. Section 23 Offences and penalties 5858. Sec. 23 subs, 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) 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: West Bengal State Acts