

72. Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found as well as in any district in which such offence might be tried under the Code of Criminal Procedure, 1898.

Place of trial

CHAPTER VIII

SUPPLEMENTAL PROVISIONS.

73. Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorised in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

Books, etc., to be open to inspection

74. The Government may make rules for regulating—

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons:

Powers to make rules relating to sale of stamps

Provided that such shall not restrict the sale of ten poisha or five poisah adhesive stamps.

75. The Government may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred Taka, to be incurred on breach thereof.

Power to make rules generally to carry out Act

76.(1) All rules made under this Act shall be published in the official Gazette.

Publication of rules

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

Delegation of
certain powers

¹**76A.** The ²[Government may] by notification in the official Gazette, delegate,—

- (a) all or any of the powers conferred on it by sections 2(9), 33(3)(b), 70(1), 74 and 78 to the Chief Revenue-authority; and
- (b) all or any of the powers conferred on the Chief Revenue-authority by sections 45(1)(2), 56(1) and 70 (2) to such subordinate Revenue-authority as may be specified in the notification.]

Saving as to
court-fees

77. Except for the provisions as to copies contained in section 6A nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court-fees.

Act to be
translated and
sold cheaply

78. ³[The Government] shall make provision for the sale of translations of this Act in ⁴[Bengali] as such price as it may, by notification in the official Gazette, fix per copy.

79. [*Repealed by the Repealing and Amending Act, 1914 (Act X of 1914).*]

¹ Section 76A was inserted by the Decentralization Act, 1914 (Act No. IV of 1914).

² The words "Government may" were substituted, for the words and commas "Central Government, and the Provincial Government, may" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

³ The words "The Government" were substituted for the words "Every Provincial Government" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

⁴ The word "Bengali" was substituted for the words "the Principal Vernacular Languages of the territories administered by it" by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).